S. HRG. 99-812, PT. 4

REPORT OF THE SENATE IMPEACHMENT TRIAL COMMITTEE

HEARINGS

BEFORE THE

SENATE IMPEACHMENT TRIAL COMMITTEE UNITED STATES SENATE

NINETY-NINTH CONGRESS

SECOND SESSION

ON

THE IMPEACHMENT OF HARRY E. CLAIBORNE, JUDGE OF THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEVADA, OF HIGH CRIMES AND MISDEMEANORS

AUGUST 15 TO SEPTEMBER 23, 1986

Part 4 of 4 Parts

Printed for the use of the Senate Impeachment Trial Committee

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S961-4

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APPENDIX

PART 2

COMMITTEE EXHIBIT 1

TRANSCRIPT OF JUDGE CLAIBORNE'S SECOND TRIAL

	Page
Unnumbered Volume; 2 August 1984—9:30 A.M.; Opening Statements	1–44
Volume I; 2 August 1984—9:30 A.M. Transcript of Trial	45–232
Volume II; 3 August 1984—9:30 A.M. Transcript of Trial	233–489
Volume III; 4 August 1984—9:30 A.M. Transcript of Trial	490–725
Volume IV; 6 August 1984—9:30 A.M. Transcript of Trial	726–951
Unnumbered Volume; 6 August 1984—1:30 P.M. Transcript of Testimony of Jerry D. Watson	952–996

PART 3

Volume V; 7 August 1984—9:30 A.M. Transcript of Trial	997–1204
Volume VI; 8 August 1984—9:30 A.M. Transcript of Trial	1205–1366
Unnumbered Volume; 9 August 1984—9:00 A.M. Transcript of Proceedings, Closing Arguments	1367–1486
Volume VII; 10 August 1984—2:30 P.M. Transcript of Verdict	1487–1503
Volume II; 3 October 1984—9:30 A.M. Transcript of Proceedings	1504–1588

COMMITTEE EXHIBIT 2

APPELLATE DECISIONS FOLLOWING JUDGE CLAIBORNE'S SECOND TRIAL

United States of America, Plaintiff-Appellee, v. Harry Eugene Claiborne, Defendant-Appellant. No. 84-1009. United States Court of Appeals, Ninth Circuit. Argued and Submitted Feb. 24, 1984. Decided March 5, 1984; 727 Federal Reporter, 2d Series	1589–1598
Harry Eugene Claiborne, United States District Judge v. United States. No. A-[illegible]. March 12, 1984; Cite as 104 S. Ct. 1401 (1984)	1599–1600
Harry Eugene Claiborne, petitioner, v. United States. No. 83-1992. October 1, 1984; 104 Supreme Court Reporter Memorandum Decisions; Cite as 105 S. Ct. (1984)	1601
United States of America, Plaintiff-Appellee, v. Harry E. Claiborne, Defendant-Appellant. No. 84-1294. United States Court of Appeals, Ninth Circuit. Argued and Submitted March 26, 1985. Decided July 8, 1985; 765 Federal Reporter, 2d Series	1602–1623
United States v. Claiborne. No. 84-1294. United States Court of Appeals, Ninth Circuit. Dec. 30, 1985; Cite as 781 F.2d 1325 (9th Cir. 1985)	1624–1626
United States v. Claiborne. No. 84-1294. United States Court of Appeals, Ninth Circuit. Jan. 30, 1986; Cite as 781 F.2d 1327 (9th Cir. 1986)	1627–1634
United States v. Claiborne. No. 84-1294. United States Court of Appeals, Ninth Circuit. Feb. 10, 1986; As Amended March 4, 1986; 781 Federal Reporter, 2d Series	1635
Harry Eugene Claiborne, petitioner, v. United States. No. 85-1197; 106 Supreme Court Reporter Memorandum Decisions; Cite as 106 S. Ct. (1986)	1636

COMMITTEE EXHIBIT 3

TESTIMONY OF JUDGE CLAIBORNE AT HIS FIRST TRIAL

Certification 1637
Volume XII; 30 March 1984—9:30 A.M. Transcript of Trial 1638–1667
Volume XIII; 2 April 1984—9:30 A.M. Transcript of Trial 1668–1884
Volume XIV; 3 April 1984—9:30 A.M. Transcript of Trial 1885–1943
Volume XV; 4 April and 5 April 1984; Transcript of Trial 1944–1945

COMMITTEE EXHIBIT 4

POST-CONVICTION MOTIONS OF JUDGE CLAIBORNE AND THE UNITED STATES

Motion of Judge Claiborne (1) to vacate judgment and sentence; (2) for evidentiary hearing; and (3) for discovery proceedings. Received and Filed on May 5, 1986, in U.S. District Court for the District of Nevada 1964–2000
Government's Opposition to Defendant's Motion to vacate judgment and sentence and for evidentiary hearing and discovery. Received and Filed on May 8, 1986, in U.S. District Court for the District of Nevada 2001–2051

PART 4

COMMITTEE EXHIBIT 5

Handwritten analysis of Judge Claiborne's law practice, prepared by Jerry Watson 2053

COMMITTEE EXHIBIT 6

Handwritten workpaper prepared by Judge Claiborne, detailing income received in 1980 2223

COMMITTEE EXHIBIT 7

Form 1040, U.S. Individual Income Tax Return for 1981, signed by Judge Claiborne and Jerry Watson, and dated October 13, 1982 2059

COMMITTEE EXHIBIT 8

Telegram from Jerry Watson to Steven Shaw dated June 14, 1983 2075

COMMITTEE EXHIBIT 9

Affidavit of Annette Quintana, dated September 22, 1986 2076

COMMITTEE EXHIBIT 10

Affidavit of Ellen Arthur, dated September 22, 1986 2077

HOUSE MANAGERS EXHIBITS

	Page
1. Check to Judge Claiborne from James Brown dated January 5, 1979, in the amount of $3381.10	2083
2. Check to Judge Claiborne from James Brown dated January 19, 1979, in the amount of $17,500	2084
3. Check to Judge Claiborne from James Brown dated January 26, 1979, in the amount of $833.33	2085
4. Check to Judge Claiborne from James Brown dated January 26, 1979, in the amount of $84.38	2086
5. Check to Judge Claiborne from James Brown dated February 15, 1979, in the amount of $1,106.66	2087
6. Check to Judge Claiborne from James Brown dated July 19, 1979, in the amount of $7,000	2088
7. Check to Judge Claiborne from James Brown dated August 31, 1979, in the amount of $2,905.90	2089
8. Check to Judge Claiborne from James Brown dated November 13, 1979, in the amount of $250	2090
9. Check to Judge Claiborne from James Brown dated November 23, 1979, in the amount of $3,011.56	2091
10. Check to Judge Claiborne from Annette Quintana dated January 16, 1979, in the amount of $1,000	2092
11. Check to Judge Claiborne from Annette Quintana dated February 12, 1979, in the amount of $1,000	2093
12. Check to Judge Claiborne from Annette Quintana dated March 9, 1979, in the amount of $1,000	2094
13. Check to Judge Claiborne from Annette Quintana dated April 12, 1979, in the amount of $1,000	2095
14. Check to Judge Claiborne from Annette Quintana dated May 14, 1979, in the amount of $1,000	2096
15. Form 1040, 1979 federal income tax return, signed by Judge Claiborne and Joseph Wright, dated June 15, 1980	2098
16. Financial disclosure form for the year 1970, filed with the Judicial Ethics Committee, signed by Judge Claiborne and dated May 14, 1980	2108
17. Handwritten memorandum written by Judge Claiborne and sent to Joseph Wright on or about March 1, 1980. This document contains marginal notations made by Mr. Wright later date	2110
18A. Letter from Joseph Wright to Stanwell Mortgage Company dated March 7, 1980	2111
18B. Letter from Joseph Wright to First Western Savings and Loan Association dated May 22, 1980	2112
18C. Letter from Joseph Wright to First National Bank of Nevada dated May 22, 1980	2113
19. Workpaper prepared by Joseph Wright on or about April 11, 1980, in connection with his preparation of Judge Claiborne's federal income tax filings	2115
20. Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, prepared by Joseph Wright for Judge Claiborne, signed by Mr. Wright and dated, April 11, 1980	2106
21. Document containing financial information for 1979 written by Judge Claiborne and given to Joseph Wright after May 22, 1980, and before June 16, 1980 for use in Mr. Wright's preparation of Judge Claiborne's 1979 federal income tax return. The document also contains some handwritten information that was added by Mr. Wright after receipt	2114
22. Pages from a book in which Judge Claiborne recorded his legal fee collections for the years 1979–1981	2119

23. Check to Judge Claiborne from Peter Echeverria dated December 31, 1979, in the amount of $42,452.34 2128
24. Check to Judge Claiborne from James Brown dated August 6, 1980, in the amount of $888.30 2129
25. Check to Judge Claiborne from George DeRoy dated August 15, 1980, in the amount of $37,500 2130
26. Check to Judge Claiborne from James Brown dated November 7, 1980, in the amount of $7071.19 2131
27. Form 1040, 1980 federal income tax return, signed by Judge Claiborne and Jerry Watson and dated June 15, 1981 2134
28. Form 1040-ES, declaration voucher for 1980, signed by Judge Claiborne 2146
29. Check to the Internal Revenue Service from Judge Claiborne dated April 11, 1980, in the amount of $2,500 2147
30. Note handwritten by Judge Claiborne and sent to Frank Roth in August 1980 2148
31. Letter to Judge Claiborne from Jerry Watson dated August 6, 1981 2149
32. Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return signed by Judge Claiborne and dated April 13, 1981 2151
33. Refund check issued to Judge Claiborne for the year 1980 by the Internal Revenue Service dated July 24, 1981, in the amount of $44,256 2153
34. Form 1040, 1978 federal income tax return signed by Judge Claiborne and Joseph Wright and dated October 15, 1979 2155
35. Pages from Joseph Wright's diary for April, May, and June 1980 2173
36. Letter to Joseph Wright from Judge Claiborne dated April 11, 1980 2185
37. Copy of Judge Claiborne's 1980 federal income tax return with revised computations in the margin made by William Wilson, an expert witness for the House Managers 2186
38. Copy of Form 2119, Sale or Exchange of Principal Residence, for Judge Claiborne, recomputed by William Wilson, an expert witness for the House Managers 2192
39. A summary of income reported on Judge Claiborne's federal income tax return (Form 1040) for 1980 prepared by William Wilson, an expert witness for the House Managers 2200
40. Copy of Affidavit of Leo B. Halper 2201
41. List of eight cases involving tax issues that Judge Claiborne presided over (prepared by Senator Warner) 2207
42. Checking account statement for Judge Claiborne from Pioneer Bank for January and February 1979 and accompanying deposit slips for January 12, 1979 and February 2, 1979 2208
43. Political campaign mailing of Jerry Watson 2215

CLAIBORNE EXHIBITS

1. 1980 Judicial Ethics Financial Disclosure Form signed by Judge Claiborne and dated May 14, 1986 2220
3. Check to Internal Revenue Service from Judge Claiborne dated April 11, 1980, in the amount of $8,000 2222
10. Handwritten 6-page memorandum given to Jerry Watson by Judge Claiborne to use in preparation of Judge Claiborne's 1980 federal tax return. This document also contains handwritten notes made by Charlotte Travaglia 2223
11. Form 1040-X, Amended U.S. Individual Income Tax Return for 1979, signed by Judge Claiborne and R. Paul Sorenson, dated March 11, 1983, with accompanying check to the Internal Revenue Service from Judge Claiborne dated March 11, 1983, in the amount of $10,126.04 2232
21. Affidavit of Ken Swanson 2234
22. Court order filed in the Nevada State Supreme Court on July 22, 1986, in the case of State Bar of Nevada v. Harry Eugene Claiborne 2235
23. Five memoranda, four by IRS special agent Donald Skelton dated February 16, 1983; February 17, 1983; March 30, 1983; May 11, 1983; and one by FBI agent Craig Bitterman dated January 10, 1983 2242
24. Transcript of United States Senate Judiciary Committee hearing on the nomination of Harry E. Claiborne to be a U.S. District Court Judge for the District of Nevada, dated August 8, 1978 2251

25. Pages from Internal Revenue Service Manual dealing with investigative procedures for IRS Special Agents 2289
27. Court order filed in Nevada State Supreme Court on September 16, 1986 in the case of State Bar of Nevada v. Harry Eugene Claiborne 2305
28. Series of newspaper articles about Judge Claiborne and the Strike Force... 2307

Committee Ex 5

385-6432 SEP 2 & 1986
382-4115

Analysis
Appraised Value
Alabama Law Practice

Equipment, Books, Leasehold Improvements
Obsolescence & Gross Salvage Cost 47,758.15
PRIOR YEAR DEPRECIATION 35,724.65
12,033.50

Collections of Accounts Receivable
Owed PRIOR to 1975 Adjustment
Record 1980

Value of Client List 50,000
" of Phone Numbers & Yellow Page add ... 5000
" Cross Ref Phone Numbers 5000
" Accumulated BRIEF, Point & Authorities ... 25,000
" Case's Pending Not yet closed 40,000
" Un Collected Accounts Receivable ... 82,500
" Good Will from 6 YEAR in Practice ... 110,000
(55,500)

NET INCOME FROM BUSINESS

1978 65,854
1977 197,283
1976 169,644
1975 85,486
1974 124,542
1973 357,793

1,000,602. 6 YEAR NET INCOME FROM BUSINESS
AVERAGE NET INCOME FROM BUSINESS $166,767.00
VALUE X 2 TIMES EARNINGS 333,554.00

SALE PRICE NEGOTIATED
AO JB & JM > ($500,000)

VALUE OF LAW PRACTICE USED ON TAX RETURN 250,000
LONG TERM CAPITAL LOSS ON SCH D.
REDUCED BY VALUES ABOVE PLUS 88,500 COLLECTED ACT RECEIVABLE AFTER BUSINESS CLOSED 1980 150,000
100,000

9-19-86 received by MVS
9-19-86 witness by RLW

Value by stipulated Item $53,500

" " Times Earning Ratio $233,954

" " Based on arms length offer. 500,000

Value Based on 3 factors Devided devided? $95,684

5750
25,000

Capital Loss Carried Forward 1981	$97,000
Reduced by $40,000 = Account Receivable	$40,000
Net Long term Capital to 1982	$57,000
Reduced by 90.00 900.00	$3,090
	$53,910

9-19-86 received by IRD's
5:30pm 9-19-86 continued by OPOLD

1980

Cmte. Exh
000006
SEP 22 1986

PIONEER CITIZENS BANK

1/4	42,452.34	(VAN Sickle)
1/11	605.28	(Fence Damage)
2/19	25,747.95	– Pioneer. TCD Cashed
2/28	3,301.00	
3/7	~~22,095.27~~	
3/11	5,219.42	ROYAL GLOBE Flood Damage
4/23	11,160.00	Forgeries
4/28	4,450.00	Forgeries
5/16	1,089.67	– Forgeries
5/30	2,000.00	From Acct AT FNB

FNB

5/27	10,061.48	HEC
6/3	50,000.00	LOAN
7/1	1,060.00	Pioneer (Forgery)
8/13	1,178.30	MC Bride 888.30 Judy 140 750. Int Capitol
8/25	10,000.00	WYMAN Check (CASH)
8/28	3,000.00	CASH (WYMAN) CASH

10/3 7,500 00 —

10/7 2,000 00 —

10/8 18,335 00 — Kenney

10/14 419,789.80 ~~419,778 80~~ ~~[illegible]~~ Lee Dissen Payment
(500 Canada)

11/24 7,451 19 [illegible]

12/30 4,058 52 — Salary — Sept Check Etc

7,451.19

7,451.19
37,500.00
42,452.34
87,403.53 —
883.30 —
88,286.83

Cmte. EX. 7
SEP 22 1941
000007

1981 TAX RETURN

TRUE COPY
COMPARED WITH ORIGINAL
AUG 22 1983
SOURCE: IRS
Sp. Agt.: LEO HALPER

Employer's name, address and ZIP code	Calendar year	WAGE AND TAX STATEMENT
ADMINISTRATIVE OFFICE OF THE U. S. COURTS 53-0197081 F WASHINGTON D. C. 20544 09-NVX-LVJ 201	1981	Copy B To be filed with employee's FEDERAL tax return This information is being furnished to the IRS and appropriate State officials.
	Advance EIC payment	Employee's & Employer's Copy Compared ☒

Employee's social security number	Federal income tax withheld	Wages, tips, other compensation	FICA tax withheld	Total FICA wages
431-14-0100	22,255.05	66,583.26	.00	.00
		Pension plan coverage? Yes/No: NO		FICA tips: .00

Employee's name	State or local tax withheld	State or local wages	State or local
HARRY E CLAIBORNE 300 LAS VEGAS BLVD S 3RD FLOOR LAS VEGAS NV 89101	.00	66,583.26	
	State or local tax withheld: .00	State or local wages: .00	State or locality
Employee's address and ZIP code			

The social security (FICA) rate of ____%, includes ____% for hospital insurance benefits and ____% for old age, survivors, and disability insurance.

Wage and Tax Statement

CI 14 2907 10086

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **1981** (0)

2921127606901

For the year January 1–December 31, 1981, or other tax year beginning , 1981, ending , 19 | OMB No. 1545-0074

Use IRS label. Otherwise, please print or type.

Your first name and initial (if joint return, also give spouse's name and initial) Harry C. Claiborne | Last name | Your social security number 431 14 3100

Present home address (number and street, including apartment number, or rural route) 1908 Diana Dr. La Cruz | Spouse's social security no.

City, town or post office, State and ZIP code La Union, N.M. 88021 | Your occupation ▶ U.S. District Judge

Spouse's occupation ▶

Presidential Election Campaign — Do you want $1 to go to this fund? Yes No. If joint return, does your spouse want $1 to go to this fund? Yes No. Note: Checking "Yes" will not increase your tax or reduce your refund.

Filing Status (Check only one box.)

1 [X] Single — For Privacy Act and Paperwork Reduction Act Notice, see Instructions.
2 [ ] Married filing joint return (even if only one had income)
3 [ ] Married filing separate return. Enter spouse's social security no. above and full name here ▶
4 [ ] Head of household (with qualifying person). (See page 6 of Instructions.) If he or she is your unmarried child, enter child's name ▶
5 [ ] Qualifying widow(er) with dependent child (Year spouse died ▶ 19). (See page 6 of Instructions.)

Exemptions (Always check the box labeled Yourself. Check other boxes if they apply.)

6a [X] Yourself [ ] 65 or over [ ] Blind
b [ ] Spouse [ ] 65 or over [ ] Blind
Enter number of boxes checked on 6a and b ▶ 1
c First names of your dependent children who lived with you ▶ Enter number of children listed on 6c ▶

d Other dependents: (1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $1,000 or more?	(5) Did you provide more than one-half of dependent's support?

Enter number of other dependents ▶ Add numbers entered in boxes above ▶

e Total number of exemptions claimed

Income (Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 5 of Instructions.)

7	Wages, salaries, tips, etc.		7	64,582
8a	Interest income (attach Schedule B if over $400 or you have any All-Savers interest)	8a 32,194 00		
b	Dividends (attach Schedule B if over $400)	8b 1887 28		
c	Total. Add lines 8a and 8b	8c 34,081 28		
d	Exclusion (See page 9 of Instructions)	8d 200 00		
e	Subtract line 8d from line 8c (but not less than zero)		8e	34,081 28
9	Refunds of State and local income taxes (do not enter an amount unless you deducted those taxes in an earlier year—see page 9 of Instructions)		9	
10	Alimony received		10	
11	Business income or (loss) (attach Schedule C)		11	
12	Capital gain or (loss) (attach Schedule D)		12	(2000 00)
13	40% of capital gain distributions not reported on line 12 (See page 9 of Instructions)		13	
14	Supplemental gains or (losses) (attach Form 4797)		14	
15	Fully taxable pensions and annuities not reported on line 16		15	
16a	Other pensions and annuities. Total received 16a			
b	Taxable amount, if any, from worksheet on page 10 of Instructions		16b	
17	Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)		17	(2592 70)
18	Farm income or (loss) (attach Schedule F)		18	
19a	Unemployment compensation (insurance). Total received 19a			
b	Taxable amount, if any, from worksheet on page 10 of Instructions		19b	
20	Other income (state nature and source—see page 11 of Instructions) ▶		20	
21	Total income. Add amounts in column for lines 7 through 20 ▶		21	89,071 54

Please attach check or money order here.

Adjustments to Income (See Instructions on page 11)

RECEIVED OSC 28
OCT 15 1982
IRS, OGDEN, UTAH

22	Moving expense (attach Form 3903 or 3903F)	22		
23	Employee business expenses (attach Form 2106)	23		
24	Payments to SEP/IRA (enter code from page 11 .....)	24		
25	Payments to a Keogh (H.R. 10) retirement plan	25		
26	Interest penalty on early withdrawal of savings	26		
27	Alimony paid Lynn Claiborne	27	21,000 00	
28	Disability income exclusion (attach Form 2440)	28		
29	Other adjustments—see page 12 ▶	29		
30	Total adjustments. Add lines 22 through 29 ▶		30	21,000 00

Adjusted 31 Adjusted gross income. Subtract line 30 from line 21. If this line is less than $10,000, see "Earned Income Credit" (line 57) on page 15 of Instructions 68,071 54

Form 1040 (1981) Page 2

Tax Computation (See Instructions on page 12)

32a	Amount from line 31 (*adjusted gross income*)	32a	62,071 84
32b	If you do not itemize deductions, enter zero. If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41	32b	41,138 48
	Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 12 of the Instructions. Also see page 12 of the Instructions if: • *You are married filing a separate return and your spouse itemizes deductions, OR* • *You file Form 4563, OR* • *You are a dual-status alien.*		
32c	Subtract line 32b from line 32a	32c	20,933 36
33	Multiply $1,000 by the total number of exemptions claimed on Form 1040, line 6e	33	1000 00
34	Taxable income. Subtract line 33 from line 32c	34	19,933 36
35	Tax. Enter tax here and check if from ☒ Tax Table, ☐ Tax Rate Schedule X, Y, or Z, ☐ Schedule D, ☐ Schedule G, or ☐ Form 4726	35	4083 00
36	Additional Taxes. (See page 13 of Instructions.) Enter here and check if from ☐ Form 4970, ☐ Form 4972, ☐ Form 5544, or ☐ Section 72(m)(5) penalty tax	36	
37	**Total.** Add lines 35 and 36 ▶	37	4083 00

Credits (See Instructions on page 13)

38	Credit for contributions to candidates for public office	38		
39	Credit for the elderly (*attach Schedules R&RP*)	39		
40	Credit for child and dependent care expenses (*attach Form 2441*)	40		
41	Investment credit (*attach Form 3468*)	41		
42	Foreign tax credit (*attach Form 1116*)	42		
43	Work incentive (WIN) credit (*attach Form 4874*)	43		
44	Jobs credit (*attach Form 5884*)	44		
45	Residential energy credit (*attach Form 5695*)	45		
46	**Total credits.** Add lines 38 through 45		46	—
47	**Balance.** Subtract line 46 from line 37 and enter difference (but not less than zero) ▶		47	4083 00

Other Taxes (Including Advance EIC Payments)

48	Self-employment tax (*attach Schedule SE*)	48	
49a	Minimum tax. Attach Form 4625 and check here ▶ ☐	49a	
49b	Alternative minimum tax. Attach Form 6251 and check here ▶ ☐	49b	
50	Tax from recomputing prior-year investment credit (*attach Form 4255*)	50	
51a	Social security (FICA) tax on tip income not reported to employer (*attach Form 4137*)	51a	
51b	Uncollected employee FICA and RRTA tax on tips (*from Form W–2*)	51b	
52	Tax on an IRA (*attach Form 5329*)	52	
53	Advance earned income credit (EIC) payments received (*from Form W–2*)	53	
54	**Total tax.** Add lines 47 through 53 ▶	54	4083 00

Payments Attach Forms W–2, W–2G, and W–2P to front.

55	Total Federal income tax withheld	55	22,255 05	
56	1981 estimated tax payments and amount applied from 1980 return	56		
57	Earned income credit. If line 32a is under $10,000, see page 15 of Instructions	57		
58	Amount paid with Form 4868	58		
59	Excess FICA and RRTA tax withheld (two or more employers)	59		
60	Credit for Federal tax on special fuels and oils (*attach Form 4136 or 4136–T*)	60		
61	Regulated Investment Company credit (*attach Form 2439*)	61		
62	**Total.** Add lines 55 through 61 ▶		62	22255 05

Refund or Balance Due

63	If line 62 is larger than line 54, enter amount **OVERPAID** ▶	63	18,172 05
64	Amount of line 63 to be **REFUNDED TO YOU** ▶	64	18,172 05
65	Amount of line 63 to be applied to your 1982 estimated tax ▶ 65		
66	If line 54 is larger than line 62, enter **BALANCE DUE.** Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1981 Form 1040" on it. ▶ (Check ▶ ☐ if Form 2210 (2210F) is attached. See page 16 of Instructions.) ▶ $	66	

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature ▶ 10-13-82 Date ▶ Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Paid Preparer's Use Only

Preparer's signature ▶ CREATIVE TAX PLANNING / BOB WATSON CONSULTING Date 10/13/82 Check if self-employed ▶ ☒ Preparer's social security no. 442 31 5333

Firm's name (or yours, if self-employed) and address 2700 E. Desert Inn Rd. #412 Las Vegas, Nevada 89109 E.I. No. ▶ 88 0152519 ZIP code ▶ 89109

EIN 88 0152519

Schedules A&B (Form 1040)
Department of the Treasury Internal Revenue Service (0)

Schedule A—Itemized Deductions

(Schedule B is on back)

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

OMB No. 1545-0074

1981

07

Name(s) as shown on Form 1040: Harris E. Claiborne

Your social security number: 431 14 0100

Medical and Dental Expenses (Do not include expenses reimbursed or paid by others.) *(See page 17 of Instructions.)*

1 One-half (but not more than $150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.) ▶	150	00
2 Medicine and drugs		
3 Enter 1% of Form 1040, line 31		
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero		
5 Balance of insurance premiums for medical care not entered on line 1	1230	00
6 Other medical and dental expenses:		
a Doctors, dentists, nurses, etc.	1779	50
b Hospitals	1600	00
c Transportation airfare	440	00
d Other (itemize—include hearing aids, dentures, eyeglasses, etc.) ▶		
7 Total (add lines 4 through 6d)	5049	50
8 Enter 3% of Form 1040, line 31	2042	15
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero	3007	35
10 Total medical and dental expenses (add lines 1 and 9). Enter here and on line 33 ▶	3007	35

Taxes *(See page 18 of Instructions.)*

11 State and local income		
12 Real estate	2847	18
13 a General sales (see sales tax tables)	423	00
b General sales on motor vehicles		
14 Personal property	310	00
15 Other (itemize) ▶		
16 Total taxes (add lines 11 through 15). Enter here and on line 34 ▶	3640	18

Interest Expense *(See page 18 of Instructions.)*

17 Home mortgage	15,230	06
18 Credit and charge cards	38	04
19 Other (itemize) ▶		
Gearwell Mortgage	16,050	45
Beaty Hardware Inc.	11471	40
20 Total interest expense (add lines 17 through 19). Enter here and on line 35 ▶	42789	95

Contributions *(See page 19 of Instructions.)*

21 a Cash contributions (If you gave $3,000 or more to any one organization, report those contributions on line 21b)		
b Cash contributions totaling $3,000 or more to any one organization (show to whom you gave and how much you gave) ▶		
22 Other than cash (see page 19 of Instructions for required statement)		
23 Carryover from prior years		
24 Total contributions (add lines 21a through 23). Enter here and on line 36 ▶		

Casualty or Theft Loss(es) *(You must attach Form 4684 if line 29 is $1,000 or more, OR if certain other situations apply.) (See page 19 of Instructions.)*

25 Loss before reimbursement		
26 Insurance or other reimbursement you received or expect to receive		
27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero		
28 Enter $100 or amount from line 27, whichever is smaller		
29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37 ▶		

Miscellaneous Deductions *(See page 19 of Instructions.)*

30 a Union dues		
b Tax return preparation fee		
31 Other (itemize) ▶		
32 Total miscellaneous deductions (add lines 30a through 31). Enter here and on line 38 ▶		

Summary of Itemized Deductions *(See page 20 of Instructions.)* **A**

33 Total medical and dental—from line 10	3007	35
34 Total taxes—from line 16	3640	18
35 Total interest—from line 20	42789	95
36 Total contributions—from line 24		
37 Total casualty or theft loss(es)—from line 29		
38 Total miscellaneous—from line 32		
39 Add lines 33 through 38	49,437	48
40 If you checked Form 1040, Filing Status box: 2 or 5, enter $3,400; 1 or 4, enter $2,300; 3, enter $1,700	2300	00
41 Subtract line 40 from line 39. Enter here and on Form 1040, line 32b. (If line 40 is more than line 39, see the Instructions for line 41 on page 20.) ▶	47137	48

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedules A&B (Form 1040) 1981

Schedule B—Interest and Dividend Income

OMB No. 1545-0074

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side)

Harry P. Claborne

Your social security number: 431 14 0100

Part I Interest Income

If you received more than $400 in interest or you received any interest from an All-Savers Certificate, you must complete Part I and list ALL interest received. Also complete Part III if you received more than $400 in interest. See page 8 of the Instructions to find out what interest to report. Then answer the questions in Part III, below. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 20 of the Instructions.

Name of payer	Amount
1a Interest income (other than qualifying interest from All-Savers Certificates).	
F. Federal	27 499 00
Newsday Savings	111 72
Capital Mortgage	4583 28
1b Total. Add above amounts	33 194 00
1c Qualifying interest from All-Savers Certificates. (List payers and amounts even if $400 or less.) See page 20 of Instructions.	
1d Total	
1e Exclusion (See page 20 of Instructions)	
1f Subtract line 1e from line 1d. Caution: *No part of the amount on line 1f may be excluded on Form 1040, line 8d.*	
2 Total interest income (add lines 1b and 1f). Enter here and on Form 1040, line 8a	33 194 00

Part II Dividend Income

If you received more than $400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II and Part III. Please see page 9 of the Instructions. Then answer the questions in Part III, below. If you received dividends as a nominee for another, please see page 21 of the Instructions.

Name of payer	Amount
3 New York Telephone Co.	343 11
" " " " "	744 17
4 Total. Add above amounts	1087 28
5 Capital gain distributions. Enter here and on line 13, Schedule D. See Note below	B
6 Nontaxable distributions (See Instructions for adjustment to basis)	
7 Total (add lines 5 and 6)	
8 Total dividend income (subtract line 7 from line 4). Enter here and on Form 1040, line 8b	1087 28

Note: *If you received capital gain distributions for the year and you do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 40% of your capital gain distributions on Form 1040, line 13.*

Part III Foreign Accounts and Foreign Trusts

If you received more than $400 of interest or dividends, OR if you had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must answer both questions in Part III. Please see page 21 of the Instructions.

	Yes	No
9 At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country?		
10 Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926.		

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1981—O-343-059

SCHEDULE D (FORM 1040)
Department of the Treasury
Internal Revenue Service (0)

Capital Gains and Losses

(Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).

OMB No. 1545-0074

1981

14

Name(s) as shown on Form 1040: Harry E Claiborne

Your social security number: 421 14 0100

Part I Short-term Capital Gains and Losses—Assets Held One Year or Less

D1

a. Kind of property and description (Example, 100 shares 7% preferred of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price less expense of sale	e. Cost or other basis, as adjusted (see instructions page 23)	f. LOSS If column (e) is more than (d) subtract (d) from (e)	g. GAIN If column (d) is more than (e) subtract (e) from (d)
1						

2a	Gain from sale or exchange of a principal residence held one year or less, from Form 2119, lines 7 or 11		
b	Short-term capital gain from installment sales from Form 6252, line 19 or 27		
3	Enter your share of net short-term gain or (loss) from partnerships and fiduciaries		
4	Add lines 1 through 3 in column f and column g	( )	
5	Combine line 4, column f and line 4, column g and enter the net gain or (loss)		
6	Short-term capital loss carryover from years beginning after 1969		( )
7	Net short-term gain or (loss), combine lines 5 and 6		

Part II Long-term Capital Gains and Losses—Assets Held More Than One Year

8								
Fees received from sale of Claiborne Stock sold prior to acquisition of Fall Creek Savings Bank stock in 1980.	1978	1981	40,000	00	—		40,000	00

9a	Gain from sale or exchange of a principal residence held more than one year, from Form 2119, lines 7, 11, 16 or 18		
b	Long-term capital gain from installment sales from Form 6252, line 19 or 27		
10	Enter your share of net long-term gain or (loss) from partnerships and fiduciaries		
11	Add lines 8 through 10 in column f and column g	( )	40,000 00
12	Combine line 11, column f and line 11, column g and enter the net gain or (loss)		40,000 00
13	Capital gain distributions		
14	Enter gain from Form 4797, line 5(a)(1)		
15	Enter your share of net long-term gain from small business corporations (Subchapter S)		
16	Combine lines 12 through 15		40,000 00
17	Long-term capital loss carryover from years beginning after 1969		(94,000 00)
18	Net long-term gain or (loss), combine lines 16 and 17		(54,000 00)

Note: *Complete this form on reverse. However, if you have capital loss carryovers from years beginning before 1970, do not complete Parts III or V. See Form 4798 instead.*

For Paperwork Reduction Act Notice, see Form 1040 Instructions

Part III Summary of Parts I and II

19 Combine lines 7 and 18, and enter the net gain or (loss) here. **NOTE:** *If line 19 is a gain complete lines 20 through 22. If line 19 is a loss complete lines 23 and 24.*		(54,000 00)
20 If line 19 shows a gain, enter the smaller of line 18 or line 19. Enter zero if there is a loss or no entry on line 18		
21 Enter 60% of line 20. *If line 21 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.*		
22 Subtract line 21 from line 19. Enter here and on Form 1040, line 12		
23 If line 19 shows a loss, enter one of the following amounts: (*i*) If line 7 is zero or a net gain, enter 50% of line 19, (*ii*) If line 18 is zero or a net gain, enter line 19; or, (*iii*) If line 7 and line 18 are net losses, enter amount on line 7 added to 50% of the amount on line 18		(27,000 00)
24 Enter here and as a loss on Form 1040, line 12, the smallest of: (*i*) The amount on line 23; (*ii*) $3,000 ($1,500 if married and filing a separate return); or, (*iii*) Taxable income, as adjusted		(3000 00)

Part IV Computation of Alternative Tax
(Complete this part if line 20 (or Form 4798, line 8) shows a gain and your tax rate is above 50%. See instructions page 23.)

25 Net short-term gain or (loss) from line 5, from sales or exchanges after June 9, 1981		
26 Net long-term gain or (loss) from line 16, from sales or exchanges after June 9, 1981		
27 If line 26 shows a gain, combine line 25 and line 26. If line 26 or this line shows a loss or zero, enter zero and do not complete rest of this part		
28 Enter the smaller of line 26 or line 27		
29 Enter the smaller of line 20 (or Form 4798, line 8) or line 28		
30 Enter your Taxable Income from Form 1040, line 34		
31 Enter 40% of line 29		
32 Subtract line 31 from line 30. If line 31 is more than line 30, enter zero		
33 Tax on amount on line 32. ☐ Tax Rate Schedule X, Y, or Z; ☐ Schedule G. (See instructions page 23)		
34 Enter 20% of line 29		
35 Add lines 33 and 34. If the result is less than your tax using other methods, enter this amount on Form 1040, line 35 and check Schedule D box		

Part V Computation of Post-1969 Capital Loss Carryovers from 1981 to 1982
(Complete this part if the loss on line 23 is more than the loss on line 24)

Section A.—Short-term Capital Loss Carryover

36 Enter loss shown on line 7; if none, enter zero and skip lines 37 through 41—then go to line 42		
37 Enter gain shown on line 18. If that line is blank or shows a loss, enter zero		
38 Reduce any loss on line 36 to the extent of any gain on line 37		
39 Enter amount shown on line 24		
40 Enter smaller of line 38 or 39		
41 Subtract line 40 from line 38. This is your short-term capital loss carryover from 1981 to 1982		

Section B.—Long-term Capital Loss Carryover

42 Subtract line 40 from line 39 (Note: *If you skipped lines 37 through 41, enter amount from line 24*)		(3000 00)
43 Enter loss from line 18; If none, enter zero and skip lines 44 through 47		(54[illegible]000 00)
44 Enter gain shown on line 7. If that line is blank or shows a loss, enter zero		—
45 Reduce any loss on line 43 to the extent of any gain on line 44		(54000 00)
46 Multiply amount on line 42 by 2		6000 00
47 Subtract line 46 from line 45. This is your long-term capital loss carryover from 1981 to 1982		(48,000 00)

Part VI Complete this Part Only if You are Electing Out of the Installment Method And are Reporting a Note or Other Obligation at Less Than Full Face Value

☐ Check here if you elect out of the installment method.

Enter the face amount of the note or other obligation ▶

Enter the percentage of valuation of the note or other obligation ▶

SCHEDULE E (Form 1040)
Department of the Treasury Internal Revenue Service (0)

Supplemental Income Schedule

(From rents and royalties, partnerships, estates and trusts, etc.)
▶ Attach to Form 1040. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074
1981
15

Name(s) as shown on Form 1040: Harry E. Chisholm

Your social security number: 421:14:0100

Part I Rent and Royalty Income or Loss.

1 Are any of the expenses listed below for a vacation home or similar dwelling rented to others (see Instructions)? ☐ Yes ☐ No

2 If you checked "Yes" to question 1, did you or a member of your family occupy the vacation home or similar dwelling for more than 14 days during the tax year? ☐ Yes ☐ No

Rental and Royalty Income (describe property in Part V)		Properties A	Properties B	Properties C	Totals
3 a Rents received					3
b Royalties received					
Rental and Royalty Expenses					
4 Advertising	4				
5 Auto and travel	5				
6 Cleaning and maintenance	6				
7 Commissions	7				
8 Insurance	8				
9 Interest	9				
10 Legal and other professional fees	10				
11 Repairs	11				
12 Supplies	12				
13 Taxes (do NOT include Windfall Profit Tax, see Part III, line 35)	13				
14 Utilities	14				
15 Wages and salaries	15				
16 Other (list) ▶					
17 Total deductions (add lines 4 through 16)	17				17
18 Depreciation expense (see Instructions), or Depletion (attach computation)	18				18
19 Total (add lines 17 and 18)	19				
20 Income or (loss) from rental or royalty properties (subtract line 19 from line 3a (rents) or 3b (royalties))	20				
21 Add properties with profits on line 20, and enter total profits here					21
22 Add properties with losses on line 20, and enter total (losses) here					22 ( )
23 Combine amounts on lines 21 and 22, and enter net profit or (loss) here					23
24 Net farm rental profit or (loss) from Form 4835, line 50					24
25 Total rental or royalty income or (loss). Combine amounts on lines 23 and 24. Enter here and include in line 37 on page 2					25

E

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule E (Form 1040) 1981 Page 2

Part II Income or Losses from Partnerships, Estates or Trusts, or Small Business Corporations

If you report a loss below, do you have amounts invested in that activity for which you are not "at risk" (see Instructions)? ☐ Yes ☐ No
If "Yes," and your loss exceeded your amount "at risk," did you limit your loss to your amount "at risk"? . . . . ☐ Yes ☐ No

	(a) Name	(b) Employer identification number	(c) Net loss (see instructions for "at risk" limitations)	(d) Net income
Partnerships	Newport Coast 405 N. Lakeside Way San Diego, Calif. 92110		(2592 70)	
	26 Add amounts in columns (c) and (d) and enter here	26	(2592 70)	
	27 Combine amounts in columns (c) and (d), line 26, and enter net income or (loss)	27		(2592 70)
	28 Additional first-year depreciation from 1980/1981 fiscal-year partnerships. Enter amount from Form 1065, Schedule K–1, line 2, but not more than $2,000 ($4,000 if a joint return) . . .	28		( )
	29 Total partnership income or (loss). Combine lines 27 and 28. Enter here and include in line 37 .	29		(2592 70)
Estates or Trusts				
	30 Add amounts in columns (c) and (d) and enter here	30	( )	
	31 Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 30. Enter here and include in line 37	31		
Small Business Corporations				
	32 Add amounts in columns (c) and (d) and enter here	32	( )	
	33 Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 32. Enter here and include in line 37	33		

Part III Windfall Profit Tax Summary

34 Windfall Profit Tax Credit or Refund received in 1981 (see Instructions)	34		
35 Windfall Profit Tax withheld in 1981 (see Instructions)	35	( )	
36 Combine amounts on lines 34 and 35. Enter here and include in line 37	36		

Part IV Summary

37 TOTAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17 ▶	37	(2592 70)
38 Farmers and fishermen: Enter your share of gross farming and fishing income applicable to Parts I and II	38	

Part V Depreciation Claimed in Part I.—Complete only if property was placed in service before January 1, 1981. For more space, use Form 4562. If you placed any property in service after December 31, 1980, use Form 4562 for all property; do NOT complete Part V.

	(a) Description and location of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year
Property A							
	Totals (Property A)						
Property B							
	Totals (Property B)						
Property C							
	Totals (Property C)						

U.S. GOVERNMENT PRINTING OFFICE: 1981 O-343-065 (4-78111-10)

Form **2688**
Department of the Treasury
Internal Revenue Service

Application for Extension of Time to File
U.S. Individual Income Tax Return
(See back for filing instructions. Be sure to answer all questions.)

OMB No. 1545-0066
1981

Please Print or Type

Your first name and initial (If joint return, also give spouse's name and initial) | Last name
HARRY E. CLAIBORNE

Your social security number
431 | 14 | 0100

Present home address (Number and street, including apartment number, or rural route)
1908 PLAZA DE LA CRUZ

Spouse's social security number

City, town or post office, State, and ZIP code
LAS VEGAS, NEVADA 89102

If you expect to file a 1981 gift tax return (Form 709) due following the close of the fourth calendar quarter of 1981, check this box ☐

1 I request an extension of time until October 15, 1982, to file my individual income tax return (Form 1040) for the tax year beginning January 1, 1981, and ending December 31, 1981

2 Were you previously granted an extension of time to file for this tax year? ☒ Yes ☐ No

3 Previous extension granted to (date) 8/15/82

4 State in detail why you need an extension. My workload as a Federal Judge has continued to be extremely heavy and I need more time to compile and properly prepare my tax records. Family illness continues to demand time and attention.

5 Income tax balance due (see instruction 7)	5	-0-
6 Amount paid with Form 4868	6	-0-
7 Balance due with Form 2688 (subtract line 6 from line 5). Pay in full with this form	7	-0-
8 Total gift tax you expect to owe for the 4th quarter of 1981	8	-0-

Signature and Verification

If Prepared by Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's signature ▶ _____ Date ▶ _____

Spouse's signature ▶ _____ Date ▶ _____

If Prepared by Someone Other Than Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; that I am authorized to prepare this form; and that I am:

☐ A member in good standing of the bar of the highest court of (specify jurisdiction) _____

☐ A certified public accountant qualified to practice in (specify jurisdiction) _____

☐ A person enrolled to practice before the Internal Revenue Service.

☐ An authorized agent holding a power of attorney. (You need not send in the power of attorney unless requested.)

☒ A person with a close personal or business relationship to the taxpayer who cannot sign this form because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the taxpayer cannot sign this form are

Tax Payer is out of City & Temporary Relief is Volved in Trial

Signature of preparer other than taxpayer ▶ _____ Date ▶ 8-16-82

IRS will show below whether or not the application is approved and will return the copy.

Notice to Applicant—To Be Completed by IRS

☑ We HAVE approved the application. (Please attach this form to your return.)

☐ We HAVE NOT approved the application. (Please attach this form to your return.)

However, because of your reasons stated above, we have granted a 10-day grace period from the date shown below or due date of the return, whichever is later. This grace period is considered to be a valid extension of time for elections otherwise required to be made on returns filed on time.

☐ We HAVE NOT approved the application. After considering the reasons stated above, we cannot grant your request for an extension of time to file. (We are not granting the 10-day grace period.)

☐ We cannot consider the application because it was filed after the due date of the return.

☐ Other EXTENSION APPROVED TO

OCT 19 1982

Director

By: _____

Date

File two copies by the due date for filing the return. (See instructions on back.) ANTONIO J. RECORELLA, Director 2688 (1981)

OGDEN SERVICE CENTER

For Paperwork Reduction Act Notice, see back of form.

If the copy of this form is to be returned to the taxpayer at an address other than that shown on page 1, or to an agent acting for the taxpayer, please complete the section below:

Please Print or Type	Name LAMB WATSON CONSULTING
	Number and street 1700 East Desert Inn Road, Suite #412
	City, town or post office, State, and ZIP code Las Vegas, Nevada 89109

NOTE:

A. You cannot choose to have IRS figure your income tax if the return is filed after the regular due date.

B. This is not an extension of time for payment of tax. You may be charged a penalty for late payment of tax unless you show reasonable cause for not paying the tax when due.

C. Interest will be charged on any unpaid tax from the regular due date of the return until the tax is paid.

Instructions

PAPERWORK REDUCTION ACT NOTICE.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Note: Do not file this form unless you have first used Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, to get an automatic 2-month extension, except in cases of undue hardship.

1. Purpose of Form 2688.—IRS will grant a reasonable additional extension of time for filing a return. You must file an application on time and show reasonable cause why you cannot file the return within the time allowed by the previous extension. Generally, we will consider the application based on your efforts to fulfill the filing requirements, rather than on the convenience of your tax return preparer. But if your tax return preparer is not able to complete the return by the due date for reasons beyond his or her control, or if in spite of reasonable efforts you are not able to get professional help in time to file, we will generally grant the additional extension.

On line 4 clearly describe the reasons that will cause your delay in filing the return. We cannot accept incomplete reasons, such as "illness" or "practitioner too busy," without adequate explanations. If it is clear that an application was made for no important reason but only to gain time, we will deny both the application and the 10-day grace period.

If you use this form to request, because of undue hardship, an extension of time beyond the return's regular due date, clearly explain on line 4 and attach all supporting information to the form.

Any extension of time granted you for filing your 1981 calendar year income tax return also extends the time for filing a 1981 gift tax return due by April 15, 1982. If you expect to file a gift tax return (Form 709) referred to above, check the box on the front of Form 2688.

2. Period of Extension.—Generally, we will not grant more than a 60-day extension of time on the first application. We will not grant you a longer period of time unless you clearly show sufficient need for the extended period. We cannot grant an extension of more than 6 months if you live in the United States. The 6-month extension period granted includes the 2 months granted if Form 4868 was previously filed.

3. Blanket Requests.—We will not grant blanket requests for extensions. You must file a separate extension form for each return (except for Form 1040 and Form 709 as explained above).

4. When to File.—To apply for an extension of time to file Form 1040, file an application by the due date of the return, or extended due date if Form 4868 was previously filed. Do so early enough so that we will have time to act on the application before the return's regular or extended due date.

5. Penalties and Interest.—An extension of time to file a return, unless it states otherwise, does not extend the time for paying the tax. We may charge you a penalty for the late payment of tax (other than estimated tax) of ½ of 1% each month or part of a month unless you can show reasonable cause for not paying on time.

Interest will be charged from the regular due date of the return until the tax is paid. Interest is charged even though you:

(1) have an extension granted, OR

(2) show reasonable cause for not paying the tax.

6. How and Where to File.—Complete and file two copies of this form with the Internal Revenue Service Center where you are required to file your return.

U.S. citizens abroad who have no legal residence or place of business in the United States should file with the Internal Revenue Service Center, Philadelphia, PA 19255. U.S. citizens residing or traveling outside of the United States on the due date of the return (for a calendar year the due date is April 15) are automatically allowed a 2-month extension. If you are a U.S. citizen living abroad who expects to qualify for special tax treatment, apply on Form 2350 for an extension of time to file your tax return. See **Publication 54,** Tax Guide for U.S. Citizens Abroad, for more information.

7. How to Fill Out This Form.—At the top, fill in the spaces for your name, address, social security number, and spouse's social security number if you are filing a joint return. If you expect to file a gift tax return (Form 709) for the fourth calendar quarter of 1981, check the box on the front of this form.

You must complete lines 1 through 8.

Line 5.—The income tax balance due is the total income tax you expect to owe for 1981 minus Federal income tax withheld, 1981 estimated tax payments, and other payments and credits you expect to show on Form 1040.

Line 6.—Enter the amount paid with Form 4868.

Line 7.—Enter the difference between the income tax balance due (line 5) and the amount paid with Form 4868 (line 6) and pay this amount in full with this form.

Line 8.—Enter the total gift tax you expect to owe when you file your gift tax return.

If your spouse is filing a separate Form 2688, enter on your form only the total gift tax you expect to owe.

If you are filing Form 2688 with your spouse, enter on line 8 the total gift tax the two of you expect to owe. However, if each of you expects to file a gift tax return, also show in the space to the right of line 8 how much gift tax each expects to owe for 1981.

If you send only one check for both income and gift tax balance due, attach a statement showing how much of the check applies to each type of tax.

Below line 8, sign and date the form. If someone other than the taxpayer prepares the form, that person must check one of the boxes showing that he or she is authorized to do so, and then sign and date the form.

8. How to Claim Credit for Payment Made with This Form.—If you make payment with Form 2688, include on Form 1040, line 58 the amount of income tax paid.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1981—O-343-225 E. I. NO. 73-0667118

Form **2688**
Department of the Treasury
Internal Revenue Service

Application for Extension of Time to File

U.S. Individual Income Tax Return

(See back for filing instructions. Be sure to answer all questions.)

OMB No. 1545-0066

1981

Please Print or Type

Your first name and initial (If joint return, also give spouse's name and initial) HARRY E, CLAIBORNE — Last name

Your social security number 431 : 14 : 0100

Present home address (Number and street, including apartment number, or rural route) 1908 PLAZA DE LA CRUZ

Spouse's social security number

City, town or post office, State, and ZIP code LAS VEGAS, NEVADA 89102

If you expect to file a 1981 gift tax return (Form 709) due following the close of the fourth calendar quarter of 1981, check this box ☐

1 I request an extension of time until August 15, 1982, to file my individual income tax return (Form 1040) for the tax year beginning January 1, 1981, and ending December 31, 1981

2 Were you previously granted an extension of time to file for this tax year? ☒ Yes ☐ No

3 Previous extension granted to (date) 6/15/82

4 State in detail why you need an extension. My workload as a Federal Judge has been extremely heavy and I have not had time to properly prepare my tax records. My mother has been very ill with a stroke.

5 Income tax balance due (see instruction 7)	5	-0-
6 Amount paid with Form 4868	6	-0-
7 Balance due with Form 2688 (subtract line 6 from line 5). Pay in full with this form	7	-0-
8 Total gift tax you expect to owe for the 4th quarter of 1981	8	-0-

Signature and Verification

If Prepared by Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's signature ▶ Harry E Claiborne Date ▶ June 11, 1982

Spouse's signature ▶ Date ▶

If Prepared by Someone Other Than Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; that I am authorized to prepare this form; and that I am:

☐ A member in good standing of the bar of the highest court of (specify jurisdiction)

☐ A certified public accountant qualified to practice in (specify jurisdiction)

☐ A person enrolled to practice before the Internal Revenue Service.

☐ An authorized agent holding a power of attorney (Do not send in the power of attorney unless requested.)

☐ A person with a close personal or business relationship to the taxpayer who cannot sign this form because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the taxpayer cannot sign this form are

RECEIVED 057
JUN 16 1982
Ogden, Utah

Signature of preparer other than taxpayer ▶ Date ▶

IRS will show below whether or not the application is approved and will return the copy.

Notice to Applicant—To Be Completed by IRS

☒ We HAVE approved the application. (Please attach this form to your return.)

☐ We HAVE NOT approved the application. (Please attach this form to your return.)

However, because of your reasons stated above, we have granted a 10-day grace period from the date shown below or due date of the return, whichever is later. This grace period is considered to be a valid extension of time for elections otherwise required to be made on returns filed on time.

☐ We HAVE NOT approved the application. After considering the reasons stated above, we cannot grant your request for an extension of time to file. (We are not granting the 10-day grace period.)

☐ We cannot consider the application because it was filed after the due date of the return.

☐ Other

EXTENSION APPROVED TO
AUG 15 1982
Director
DOMINIC E. PECORELLA, Director
OGDEN SERVICE CENTER

Date

By:

File two copies by the due date for filing the return. (See instructions on back.)

Form 2688 (1981)

For Paperwork Reduction Act Notice, see back of form.

If the copy of this form is to be returned to the taxpayer at an address other than that shown on page 1, or to an agent acting for the taxpayer, please complete the section below:

Please Print or Type	Name LAMB WATSON CONSULTING Number and street 1700 East Desert Inn Road Suite #412 City, town or post office, State, and ZIP code Las Vegas, Nevada 89109

NOTE:

A. You cannot choose to have IRS figure your income tax if the return is filed after the regular due date.

B. This is not an extension of time for payment of tax. You may be charged a penalty for late payment of tax unless you show reasonable cause for not paying the tax when due.

C. Interest will be charged on any unpaid tax from the regular due date of the return until the tax is paid.

Instructions

PAPERWORK REDUCTION ACT NOTICE.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Note: Do not file this form unless you have first used **Form 4868**, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, to get an automatic 2-month extension, except in cases of undue hardship.

1. Purpose of Form 2688.—IRS will grant a reasonable additional extension of time for filing a return. You must file an application on time and show reasonable cause why you cannot file the return within the time allowed by the previous extension. Generally, we will consider the application based on your efforts to fulfill the filing requirements, rather than on the convenience of your tax return preparer. But if your tax return preparer is not able to complete the return by the due date for reasons beyond his or her control, or if in spite of reasonable efforts you are not able to get professional help in time to file, we will generally grant the additional extension.

On line 4 clearly describe the reasons that will cause your delay in filing the return. We cannot accept incomplete reasons, such as "illness" or "practitioner too busy," without adequate explanations. If it is clear that an application was made for no important reason but only to gain time, we will deny both the application and the 10-day grace period.

If you use this form to request, because of undue hardship, an extension of time beyond the return's regular due date, clearly explain on line 4 and attach all supporting information to the form.

Any extension of time granted you for filing your 1981 calendar year income tax return also extends the time for filing a 1981 gift tax return due by April 15, 1982. If you expect to file a gift tax return (Form 709) referred to above, check the box on the front of Form 2688.

2. Period of Extension.—Generally, we will not grant more than a 60-day extension of time on the first application. We will not grant you a longer period of time unless you clearly show sufficient need for the extended period. We cannot grant an extension of more than 6 months if you live in the United States. The 6-month extension period granted includes the 2 months granted if Form 4868 was previously filed.

3. Blanket Requests.—We will not grant blanket requests for extensions. You must file a separate extension form for each return (except for Form 1040 and Form 709 as explained above).

4. When to File.—To apply for an extension of time to file Form 1040, file an application by the due date of the return, or extended due date if Form 4868 was previously filed. Do so early enough so that we will have time to act on the application before the return's regular or extended due date.

5. Penalties and Interest.—An extension of time to file a return, unless it states otherwise, does not extend the time for paying the tax. We may charge you a penalty for the late payment of tax (other than estimated tax) of ½ of 1% each month or part of a month unless you can show reasonable cause for not paying on time.

Interest will be charged from the regular due date of the return until the tax is paid. Interest is charged even though you:

(1) have an extension granted, OR

(2) show reasonable cause for not paying the tax.

6. How and Where to File.—Complete and file two copies of this form with the Internal Revenue Service Center where you are required to file your return.

U.S. citizens abroad who have no legal residence or place of business in the United States should file with the Internal Revenue Service Center, Philadelphia, PA 19255. U.S. citizens residing or traveling outside of the United States on the due date of the return (for a calendar year the due date is April 15) are automatically allowed a 2-month extension. If you are a U.S. citizen living abroad who expects to qualify for special tax treatment, apply on Form 2350 for an extension of time to file your tax return. See **Publication 54**, Tax Guide for U.S. Citizens Abroad, for more information.

7. How to Fill Out This Form.—At the top, fill in the spaces for your name, address, social security number, and spouse's social security number if you are filing a joint return. If you expect to file a gift tax return (Form 709) for the fourth calendar quarter of 1981, check the box on the front of this form.

You must complete lines 1 through 8.

Line 5.—The income tax balance due is the total income tax you expect to owe for 1981 minus Federal income tax withheld, 1981 estimated tax payments, and other payments and credits you expect to show on Form 1040.

Line 6.—Enter the amount paid with Form 4868.

Line 7.—Enter the difference between the income tax balance due (line 5) and the amount paid with Form 4868 (line 6) and pay this amount in full with this form.

Line 8.—Enter the total gift tax you expect to owe when you file your gift tax return.

If your spouse is filing a separate Form 2688, enter on your form only the total gift tax you expect to owe.

If you are filing Form 2688 with your spouse, enter on line 8 the total gift tax the two of you expect to owe. However, if each of you expects to file a gift tax return, also show in the space to the right of line 8 how much gift tax each expects to owe for 1981.

If you send only one check for both income and gift tax balance due, attach a statement showing how much of the check applies to each type of tax.

Below line 8, sign and date the form. If someone other than the taxpayer prepares the form, that person must check one of the boxes showing that he or she is authorized to do so, and then sign and date the form.

8. How to Claim Credit for Payment Made with This Form.—If you make payment with Form 2688, include on Form 1040, line 58 the amount of income tax paid.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1981—O-343-225 E. I. NO. 75-0067118

Form **4868**
Department of the Treasury
Internal Revenue Service (0)

Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

OMB No. 1545-0188
1981

Please Print or Type	Your first name and initial (if joint return, also give spouse's name and initial) Last name	Your social security number
	Harry E, Claiborne	431 14 0100
	Present home address (Number and street, including apartment number, or rural route)	Spouse's social security no.
	1908 Plaza De La Cruz	
	City, town or post office, State, and ZIP code	
	Las Vegas, NV. 89102	

Note: *File this form with the Internal Revenue Service Center where you must file your income tax return and pay the amount shown on line 6 below.* **This is not an extension of time for payment of tax.** *The law requires that a penalty be charged for late payment of tax and late filing unless you show reasonable cause for not paying the tax when due (see instruction G).*

If you expect to file a 1981 gift tax return (Form 709) due following the close of the fourth calendar quarter of 1981, check this box ☐.

I request an automatic 2-month extension of time until June 15, 1982, in which to file Form 1040 for the calendar year 1981 (or if a fiscal year return until ....., 19....., for the tax year beginning January 1, 1981, and ending December 31, 19 81).

1 Total income tax liability for 1981 (*You may estimate this amount.*)			1	-0-
Note: *You must enter an amount on line 1. If you do not expect to owe tax, enter zero (0).* 2 Federal income tax withheld	2	22,255 05		
3 1981 estimated tax payments (include 1980 overpayment allowed as a credit) .	3	-0-		
4 Other payments (see instruction E)	4	-0-		
5 Total (add lines 2, 3, and 4)			5	22,255 05
6 Income tax balance due (subtract line 5 from line 1). Pay in full with this form . . . . . ▶			6	-0-
7 Total gift tax you expect to owe for 1981 (see instruction E). **Note:** *This is the amount you expect to owe for the gift tax return due following the close of the fourth calendar quarter of 1981* (see instruction for line 7) . . . . . ▶			7	-0-

If you send only one check for both income and gift tax due, attach a statement showing how much of the check applies to each type of tax.

Signature and Verification

If Prepared by Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

X Harry E Claiborne — Your signature — 4/13, 1982 — Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income) — Date

If Prepared by Someone Other Than Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; that I am authorized to prepare this form; and that I am:

☐ A member in good standing of the bar of the highest court of (specify jurisdiction) .....
☐ A certified public accountant qualified to practice in (specify jurisdiction) .....
☐ A person enrolled to practice before the Internal Revenue Service.
☐ An authorized agent holding a power of attorney. (You need not send in the power of attorney unless requested.)
☐ A person in close personal or business relationship to the taxpayer who cannot sign this form because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the taxpayer cannot sign this form are .....

Signature of preparer other than taxpayer — Date

Department of the Treasury
Internal Revenue Service

OMB Clearance No.: 1545-0074

In reply refer to: 29202923
OGDEN, UT 84201 NOV. 18, 1982 LTR 12C R 9042
431-14-0100

HARRY E CLAIBORNE
1908 PLAZA DE LE CRUZ
LAS VEGAS, NV 89102

RECEIVED OSC 83
NOV 29 1982
IRS, Ogden, Utah

Social Security Number: 431-14-0100

Dear Taxpayer:

In processing your Federal income tax return for the year ended Dec. 31, 1981, we find we need more information or do not have the fully completed forms that are required. Please send us the information indicated or fill out the forms listed below and send them to us within the next 15 days. Attach this letter to your reply to help us accurately review your return.

We need Form W-2, Wage and Tax Statement; Form W-2P, Statement for Recipients of Periodic Annuities, Pensions, Retired Pay, or IRA Payments; Form W-2G, Statement For Certain Gambling Winnings; or an explanation to support the $22,255.05 entry for tax withheld, shown on line 55.

We have enclosed an envelope for your convenience. The copy of this letter is for your records. Thank you for your cooperation.

Sincerely yours,

Chief, Correspondence Section

Enclosures:
Copy of this letter
Envelope

Enclosed copy W2

Notice 610
290710086

(Please Print)

CREATIVE TAX PLANNING
LAMB-WATSON CONSULTING
1700 E. Desert Inn Rd. #412
Las Vegas, Nevada 89109
I.D. 88-0152519

TDB-86

2074

Internal Revenue Service Center
Ogden, UT. 84201

TELEGRAM SERVICE CENTER
MIDDLETOWN, VA. 22645
1 4 PM

Western Union Mailgram

4-066190S165002 06/14/83 ICS IPMMTZZ CSP LSVC
1 7024544772 MGM TDMT LAS VEGAS NV 06-14 0928P EST

Cmte. Ex. 8.

SEP 22 1983

JERRY D WATSON
757 APPLE TREE CT
HENDERSON NV 89015

THIS MAILGRAM IS A CONFIRMATION COPY OF THE FOLLOWING MESSAGE:

7024544772 TDMT LAS VEGAS NV 91 06-14 0928P EST
PMS STEVEN SHAW RPT DLY MGM, DLVR ASAP AM, DLR
JUSTICE DEPT CARE US ATTORNEY
300 SOUTH BOOTH ST
RENO NV

SIR
AFTER REVIEWING MEMOS NOT IN MY POSSESSION PRIOR TO MY TESTIMONY BEFORE THE GRAND JURY JUNE 8 1983 RENO NEVADA I FIND THAT HARRY E CLAIBORNE DID REPORT TO MY FIRM $88,500.00 COLLECTION OF ACCOUNTS RECEIVABLE IN 1980. THIS WAS UNCOLLECTED ACCOUNTS RECEIVABLE FROM HIS LAW PRACTICE AT THE TIME THE PRACTICE WAS CLOSED. THE $88,500.00 IS REFLECTED ON SCHEDULE D OF 1980 1040 PART 2 LINE 8 COLUMN B IN THE FIGURE OF $150,000.00. I WOULD LIKE THIS FACT KNOWN TO THE GRAND JURY AS PART OF MY TESTIMONY.

JERRY D WATSON
757 APPLE TREE CT
HENDERSON NV 89015

****

SPECIAL 30-DAY OFFER

GET $1.00 OFF ON YOUR NEXT MAILGRAM ORDER

TO SEND YOUR MAILGRAM(S), CALL 800-257-2241 AND ASK FOR OPERATOR 35. WE'LL AUTOMATICALLY DEDUCT $1.00 FROM YOUR TOTAL BILL. OFFER GOOD ON EACH ORDER PLACED DURING THE NEXT 30 DAYS.

****

TO REPLY BY MAILGRAM MESSAGE, SEE REVERSE SIDE FOR WESTERN UNION'S TOLL - FREE PHONE NUMBERS

XEROX TELECOPIER 295 ; 9-22-86; 8:00 PM; 7023886202 → 2022241055 ; # 2

SEP 23 1986 cmte. Ex. 9

AFFIDAVIT

000009

STATE OF NEVADA)
) ss.
COUNTY OF CLARK)

ANNETTE R. QUINTANA, BEINGFIRST DULY SWORN, UPON HER OATH DEPOSES AND STATES:

1. THAT ON SEPTEMBER 22, 1986, SHE TOOK THE INFORMATION FROM ELLEN M. ARTHUR WHICH IS CONTAINED IN MRS. ARTHUR'S AFFIDAVIT.

2. THAT THE APPEARANCE OF MRS. ARTHUR IS THAT SHE IS FIVE FEET FOUR AND A HALF INCHES IN HEIGHT, HER HAIR IS FROSTED WITH SOME DARK HAIR SHOWING, AND HER BODY IS OF AN AVERAGE SIZE. SHE IS NOT UNUSUALLY THIN, AND IS NOT FAT. HER DEMEANOR IS GRACEFUL AND SHE IS SOFT SPOKEN.

3. I KNOW CONNIE WRIGHT, AND IN MY OPINION, IT WOULD NOT BE UNUSUAL FOR A PERSON WHO DID NOT KNOW EITHER MRS. WRIGHT OR MRS. ARTHUR TO TAKE ONE FOR THE OTHER AFTER A BRIEF ENCOUNTER.

Annette R. Quintana
ANNETTE R. QUINTANA

SUBSCRIBED AND SWORN TO BEFORE ME THIS 22ND DAY OF SEPTEMBER, 1986.

Loretta J. Wentzel
NOTARY PUBLIC

Loretta J. Wentzel
My Appointment Expires July 21, 1990

Cmte. Ex. 10

AFFIDAVIT

STATE OF NEVADA)
) ss.
COUNTY OF CLARK)

ELLEN M. ARTHUR, being first duly sworn according to law, upon oath, deposes and says:

1. She is 59 years of age, resides at 3745 Manhattan, Apt. #86, Las Vegas, Nevada, 89109, and is employed as a financial consultant by Southmark Corporation in their Financial Service Division. Affiant has been in investment and financial counselling for different companies in Las Vegas, since she left employment with Joseph Wright in 1982.

2. In approximately 1960 Affiant had been in a severe car accident and her physicians advised that her recovery would be improved if she moved to a dry climate at a higher altitude, so Affiant located in Las Vegas, Nevada.

3. Affiant formerly worked as an executive assistant in court services for the Las Vegas Justice Court for approximately four years when she came to Las Vegas in 1960, having already worked in the field of systems analysis for Beckman Scientific Instruments in Fullerton, California, and Harvey Machine Company, predecessor of Martin Marietta Corporation.

4. In February, 1978, Affiant became employed as office manager and senior staff accountant for Joseph Wright. Her employment continued there until May, 1982.

5. In May, 1982, Affiant had reached the top level of remuneration that Mr. Wright [or Apple, Wright, McNair & Apple] could afford, and being desirous of entering investment counseling, aAfiant left her employment with Mr. Wright under

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520 SOUTH FOURTH STREET
LAS VEGAS, NEVADA 89101-6583
AREA CODE 702 • 384-5563

amicable conditions.

6. At the time of Judge Claiborne's second trial, Joseph Wright's name appeared in the Las Vegas paper with a report that there was confusion on whether certain information had been received on Judge Claiborne's taxes.

7. When Affiant read this newspaper account, she called Oscar Goodman's office and asked to speak with Mr. Goodman and was told he was in Reno. Affiant asked to speak to Mr. Goodman's secretary. Affiant identified herself as former office manager for Joseph Wright and that there might be something she might be able to contribute on the office procedures on the period of the 1979 tax returns. When Affiant did not receive a return call from Mr. Goodman, she assumed the matter was closed as far as additional testimony was concerned.

8. Affiant is a widow and at the time she made the phone call described in paragraph 7 hereof she was not anxious to appear and testify, and she was fearful of repercussions against her by the IRS or the FBI. For that reason the message she left was somewhat general and she wanted to speak to Mr. Goodman himself because he was in a position to evaluate what she could contribute. Affiant only wanted to testify if it were necessary as an important factor.

9. On Saturday, Septebmer 20, 1986, Affiant observed the Senate Committee's evidentiary proceeding rebroadcast on television and the delivery to the Wright office of paper work from Judge Claibrorne was refrred to as "alleged". Affiant realized at that point that the delivery had never been confirmed and she could confirm that. Affiant called on Sunday,

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September 21, to the Las Vegas Sun to the City Desk, realizing the importance of the time for Monday AM hearing and was told to call Mr. Goodman's office on Monday, which she did. Affiant's duties with stock transactions before Wall Street closings made it necessary for Affiant to contact the Goodman office only around the noon hour of September 22, 1986. When she first called, Mr. Goodman's secretary was out to lunch and she had to wait until after the lunch hour to renew the call.

10. On or about April 11, 1980, at about mid-morning, Mrs. Wright who normally acted as secretary and receptionist for Mr. Wright and his staff told affiant Mrs. Wright's sister had come to the office and Mrs. Wright wished to leave her desk and had been alerted by Mr. Wright before he left the office to expect a call from Mr. Claiborne's office in regard to tax matters. Mrs. Wright asked Affiant if Affiant would mind taking the phone calls from the receptionist. Affiant left the door open to her office and the phone rang subsequently and the expected call was from Judge Claiborne's secretary who identified herself as Judy. Judy said she had received instructions from Judge Claiborne to hand carry tax materials including his W2 and income information for the tax year 1979. Judy was to call to make very certain that this material was delivered directly to Mr. Wright. Affiant identified herself as the office manager and told Judy that Affiant had been left in charge of the matter and Judy should call out to Affiant when Judy came into the office so that Affiant would be able to take care of it for her. When the secretary, Judy Ahlstrom, [whom Affiant also saw on telelvision on Saturday, September 20, 1986] came in, Mr. Wright had not

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returned nor had his wife and Affiant was somewhat concerned in complying with Judge Claiborne's request to hand-deliver the materials to Mr. Wright. Affiant told Judy that while Judy was there, Affiant would walk back to Mr. Wright's desk and place it in the center of the desk so that it would be in front of him when he sat down. In addition to this, Affiant wrote a note and placed it on his diary page which was office procedure and left instructions for Mr. Wright to look on his desk so that he would not miss seeing the envelope. Judy had waited for Affiant to come back to the reception room and Affiant told Judy the steps Affiant had taken to assure direct delivery to Mr. Wright and Judy thanked Affiant and left. Judy had impressed upon Affiant the importance of direct delivery to Mr. Wright so that when Affiant left for lunch she contacted another accountant in the office, Mr. KEN SWANSON and told him that when Mr. Wright came in to make sure he did see the envelope with Mr. Claiborne's materials in it.

The material was contained in a regular-sized legal envelope, not large or bulky, and Affiant wanted to be sure that Mr. Wright did not overlook it.

About two or three days later, Mrs. Wright came into Affiant's office clearly tense and somewhat agitated and she asked Affiant if she had seen the information from Mr. Claiborne's letter as it could not been found or had been misplaced. Affiant had not worked on Mr Claiborne's account and Affiant could not understand why the Wrights went through all of Affiant's files unless they thought perhaps the Claiborne material had been misfiled with other client's materials. The

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Wrights went through all Affiant's files in Affiant's presence.

The loss or misplacing of materials was not an unusual occurrence in Mr. Wright's office. He had more business than he should have had for single practitioner. He had an overload at times, with files stacked on the floor waiting for review. From time to time paperwork would be misfiled, attached on the bottom with paper clips, and so forth. To prevent Affiant's own client's paperwork from being mislaid or misfiled, Affiant kept her own system for control, so if she put materials in Mr. Wright's office for review, she kept a check list, and if the materials were not returned to her in 24 hours she would go in Mr. Wright's office to determine why the paper work was delayed.

It was not uncommon for 1040's to be signed before their preparation in unsual circumstances such as Judge Claiborne being out of town. Affiant was in the Wright office before Judge Claiborne went to Los Angeles and Claiborne had come in to sign the 1040 return. Affiant did not see it done, but heard Judge Claiborne say he would be out of town and Wright should take care of this if he didn't get back and that Mr. Wright should let Mr. Claiborne know by phone that it was taken care of; that Mr. Wright could go ahead and file the return, but to let Judge Claiborne know by phone if the return had been filed. On that occasion Affiant took the opportunity to ask Judge Clabiorne to speak at a dinner meeting of the ABWA (American Business Women's Associaton) and several weeks later Judge Claiborne did speak to the assocation on matters related to the legal ramifications

. . .

. . .

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attendant to ERA legislation.

Ellen M. Arthur
ELLEN M. ARTHUR

SUBSCRIBED and SWORN to before me
this 23rd day of September, 1986.

Loretta J. Wentzel
NOTARY PUBLIC

Loretta J. Wentzel
Notary Public State of Nevada
CLARK COUNTY
My Appointment Expires July 31, 1990

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JAMES I. BROWN
PROFESSIONAL CORPORATION LTD.
TRUST ACCOUNT
830 E. CHARLESTON BLVD. 384-3555
LAS VEGAS, NEVADA 89104

1024

94-136
1224

1-5 19 79

Pay to the order of Harry E. Wilkinson

$ 3,381.10

Three thousand three hundred eighty one and 10/100 Dollars

PIONEER of Nevada
PIONEER CITIZENS BANK
PIONEER CITIZENS BANK
P.O. Box 19260
Las Vegas, Nevada 89119

For 1/3 of 1/2 - Wilkinson v. Hilton (603.33)
1/3 of 1/3 Flores v. Hunt (2,777.77)

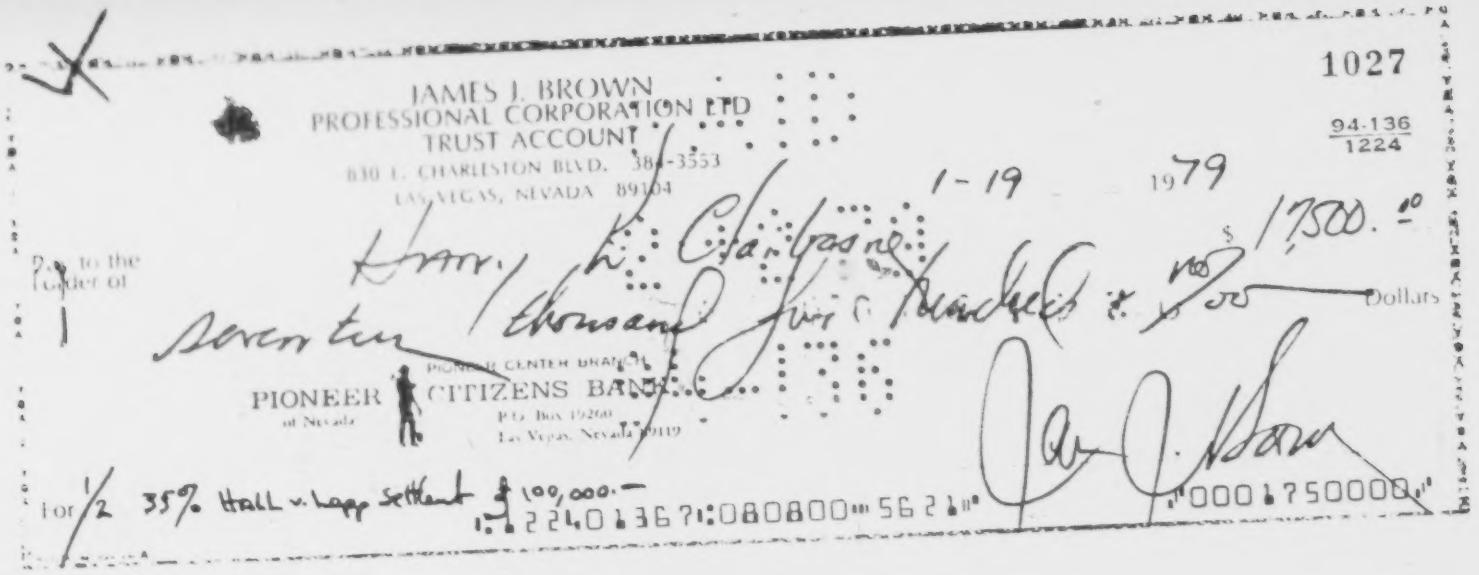
⑆122401367⑆ 080800 ⑈ 5621 ⑈ 0000338110

1001 29524

⑆122401367⑆ 79 ⑈ 5621 ⑈ 0000338110

Nay, GR

2083



JAMES J. BROWN
PROFESSIONAL CORPORATION LTD
TRUST ACCOUNT
830 E. CHARLESTON BLVD. 384-3553
LAS VEGAS, NEVADA 89104

1027

94-136
1224

1-19 1979

Pay to the Order of Harry L. Claiborne $ 17,500.00

Seventeen Thousand Five Hundred & no/100 Dollars

PIONEER CITIZENS BANK
of Nevada
PIONEER CENTER BRANCH
P.O. Box 19260
Las Vegas, Nevada 89119

For 1/2 35% Hall v. Lapp Settlement $100,000.-

1:1224013671:080800 56 21" "0001750000"

66577

94-136
1224

FEB -2 79

Nay A. Claiborne
4/6.3 2751

JAMES I. BROWN
PROFESSIONAL CORPORATION LTD
TRUST ACCOUNT
830 E. CHARLESTON BLVD. 384-3553
LAS VEGAS, NEVADA 89104

1031

94-139
1224

Pay to the order of Harry L. Claiborne 1-26 1979 $ 133.33

One hundred thirty three and 33/100 Dollars

PIONEER of Nevada
PIONEER CENTER BRANCH
CITIZENS BANK
P.O. Box 19260
Las Vegas, Nevada 89119

For 1/3 of 1/3 Family Estate Pet.

⑆122401367⑆080800⑈5621⑈ #0000083333#

Maj. Opinion

2085

94-72
LAS VEGAS, NEVADA
18 18 18 18 18
Valley Bank of Nevada
FEB 7 '79
11 25 AM '79
PAY TO THE ORDER OF
VALLEY BANK OF NV
PLAZA BRANCH

JAMES J. BROWN
PROFESSIONAL CORPORATION, LTD
TRUST ACCOUNT
830 E. CHARLESTON BLVD. 384-3553
LAS VEGAS, NEVADA 89104

1032

94-136
1224

1-26 19 77

Pay to the order of Tommy E. Clayton $ 84.38

eighty four & 38/100 Dollars

PIONEER CITIZENS BANK
of Nevada
PIONEER CENTER BRANCH
P.O. Box 19260
Las Vegas, Nevada 89119

For 75% costs Wynn v. State - #113 84

⑆122401367⑆080800 5621⑈ ⑈0000084 38⑈

2086

66576

94-136

FEB 2 79

Nag. Expenses
1/23 2451

JAMES J. BROWN
PROFESSIONAL CORPORATION LTD
TRUST ACCOUNT
830 E. CHARLESTON BLVD. 384-9553
LAS VEGAS, NEVADA 89104

1034
26-136
1224

2-15 1979

Pay to the Order of Harry L. Claiborne $ 1106.66

one thousand one hundred six and 66/100 Dollars

PIONEER CITIZENS BANK
of Nevada
PIONEER CENTER BRANCH
P.O. Box 19260
Las Vegas, Nevada 89119

For 1/3 of 1/3 Harris v. Yellow Cab

⑆122401367⑆080800⑈5621⑈ "0000110666"

2087

Harry L. Claiborne
FEB 23

PAY ANY BANK, P.E.C.
Any Bilby Bank of
Nevada
LAS VEGAS, NEVADA

04-72

04-72

FEB 23 2 34 PM '79

THE PIONEER BANK OF NV
PIONEER CENTER BRANCH

JAMES J. BROWN
PROFESSIONAL CORPORATION LTD
TRUST ACCOUNT
830 E. CHARLESTON BLVD. 384-3558
LAS VEGAS, NEVADA 89104

1051

94-136
1224

7-19 19 77

Pay to the order of Harry W. Clinton

$ 7,000 00

Seven thousand and 00/100 Dollars

PIONEER of Nevada
PIONEER CENTER BRANCH
CITIZENS BANK
P.O. Box 19260
Las Vegas, Nevada 89119

For Jordan

⑆122401367⑆080800⑈5621⑈ 57 ⑈0000700000⑈

James J. Brown

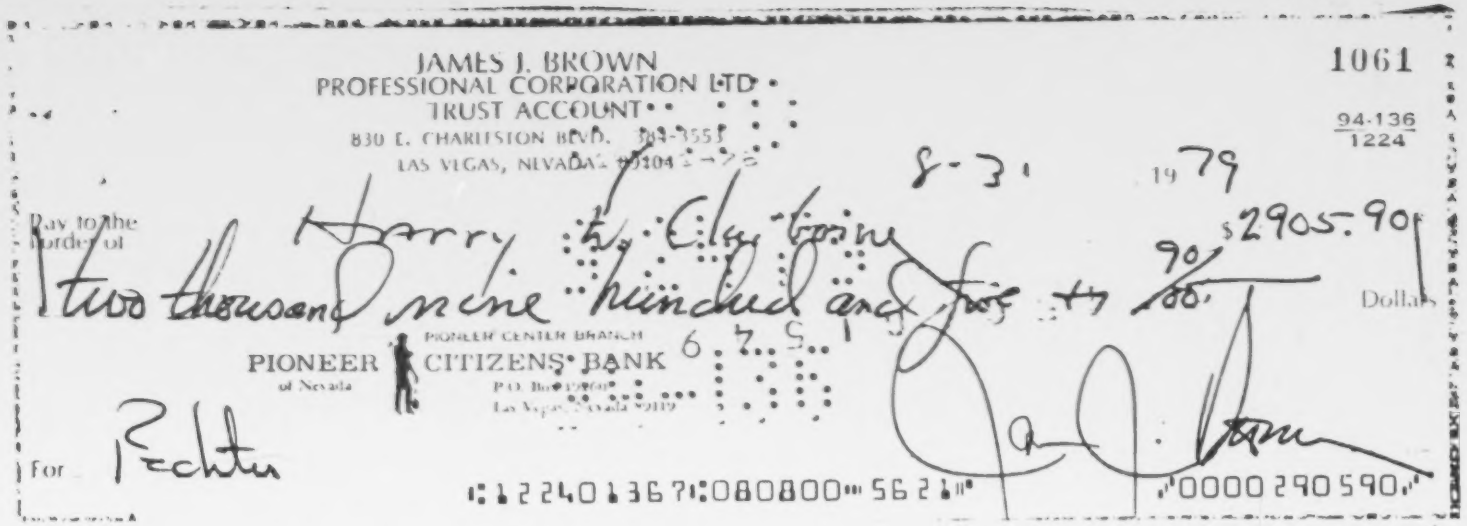
2088

Aug 10 79

PAY TO THE ORDER OF

CITIZENS NEVADA NEVADA 94-136

1001 0699



JAMES J. BROWN
PROFESSIONAL CORPORATION LTD
TRUST ACCOUNT
830 E. CHARLESTON BLVD. [illegible]
LAS VEGAS, NEVADA [illegible]

1061

94-136
1224

8-31 1979

Pay to the order of Harry E. Claiborne $2905.90

Two thousand nine hundred and five 90/100 Dollars

PIONEER CITIZENS BANK of Nevada
PIONEER CENTER BRANCH
P.O. Box [illegible]
Las Vegas, Nevada 89119

For Fechter

⑆122401367⑆ 080800 562⑈ ⑈0000290590⑈

2089

PAY TO THE ORDER OF
VALLEY BANK OF NV
PLAZA BRANCH
SEP 10 8 00 PM '79

THE [illegible] CLUB
[illegible] NG CO
[illegible] GEN [illegible]

JAMES J. BROWN
PROFESSIONAL CORPORATION LTD
TRUST ACCOUNT
830 E. CHARLESTON BLVD. [illegible]-3553
LAS VEGAS, NEVADA 89101

1094

94-136
1224

11-13 1979

Pay to the order of James J. Brown [illegible] $250.10

Two hundred, fifty [illegible] Dollars

PIONEER CITIZENS BANK of Nevada
PIONEER CENTER BRANCH
P.O. Box 19260
Las Vegas, Nevada 89119

For 25% fee - Nugget, Sky Wynn ads Greyhound

⑆122401367⑆ 080800 56 21

"00000 25000"

2090

11747

136-403-2751
Respectfully

JAMES L. BROWN
PROFESSIONAL CORPORATION LTD
TRUST ACCOUNT
830 E. CHARLESTON BLVD. 384-4553
LAS VEGAS, NEVADA 89104

1093

94-136
1224

11-13 19 79

Pay to the order of Shirley D. Claiborne $3,011.56

three thousand & 56/100 Dollars

PIONEER CITIZENS BANK of Nevada
PIONEER CENTER BRANCH
P.O. Box 15069
Las Vegas, Nevada 89119

For 1/3-5/3 Bertolini v. MGM

⑈1093⑈ ⑆122401368⑆ 55 2118 ⑈00003011⑈56⑈

Mary A. Palmer

2091

CASHIER'S CHECK

No. 155176

Barry B. Claiborne

$1,000.00

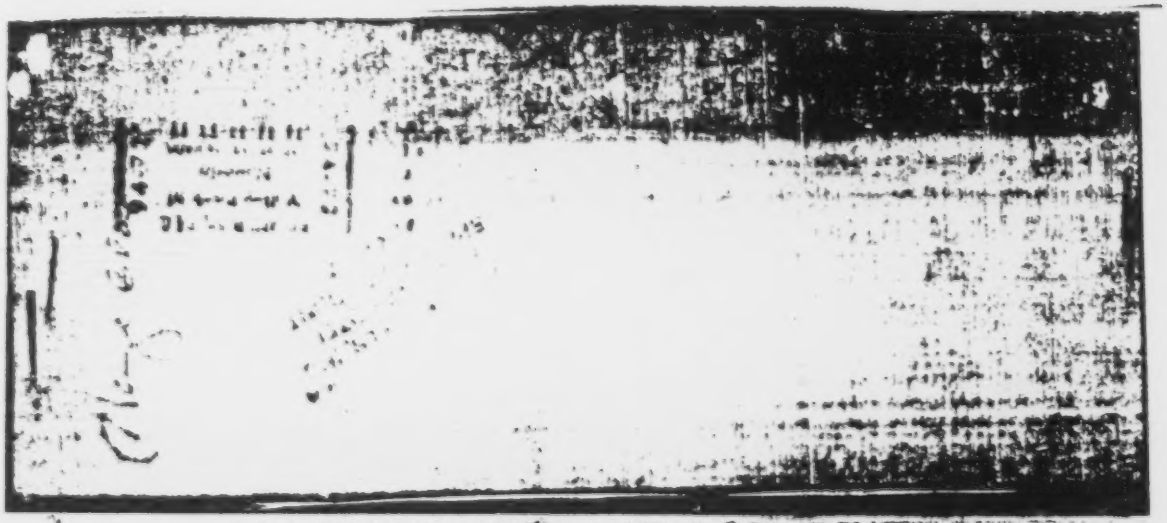
VALLEY BANK OF NEVADA

1,000 AND NO/100 Dollars

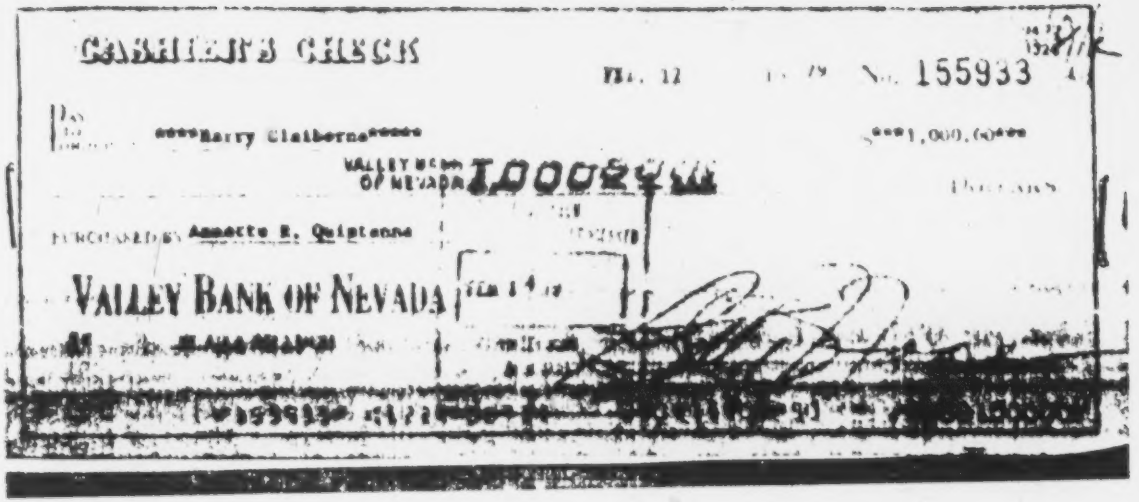
Annette E. Claiborne

VALLEY BANK OF NEVADA

PLAZA BRANCH



2092



CASHIER'S CHECK

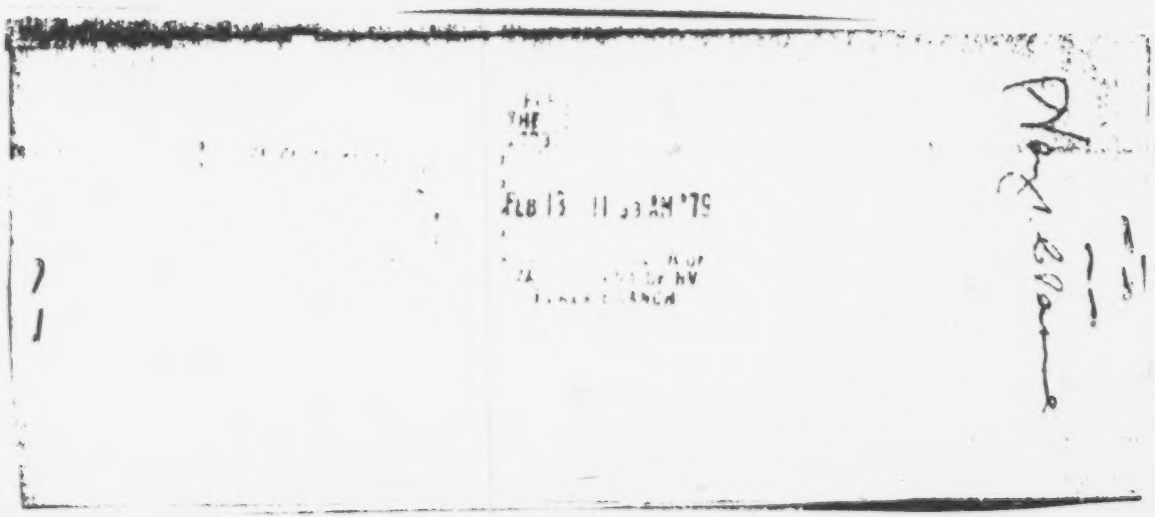
No. 155933

Pay to the order of Barry Claiborne $1,000.00

VALLEY BANK OF NEVADA

PURCHASED BY Annette E. Quistgaard

VALLEY BANK OF NEVADA



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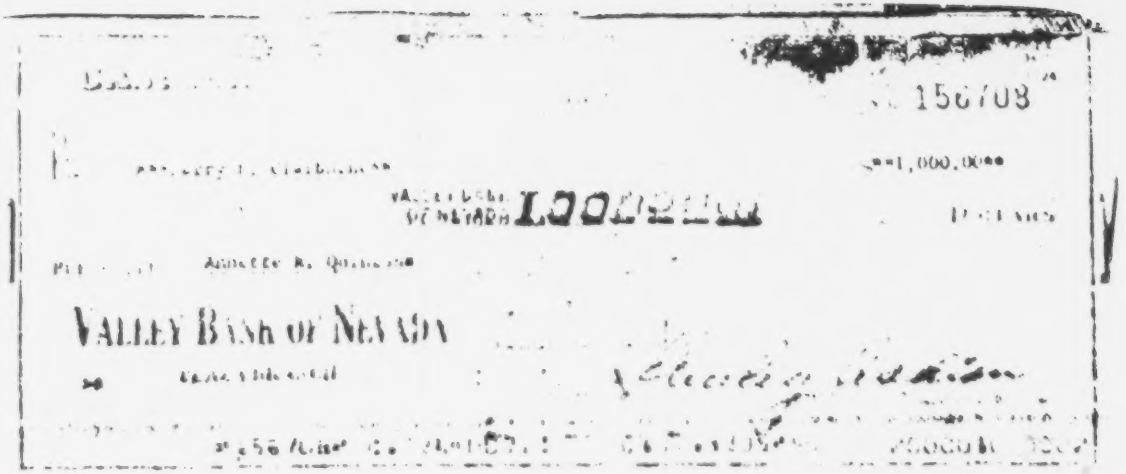
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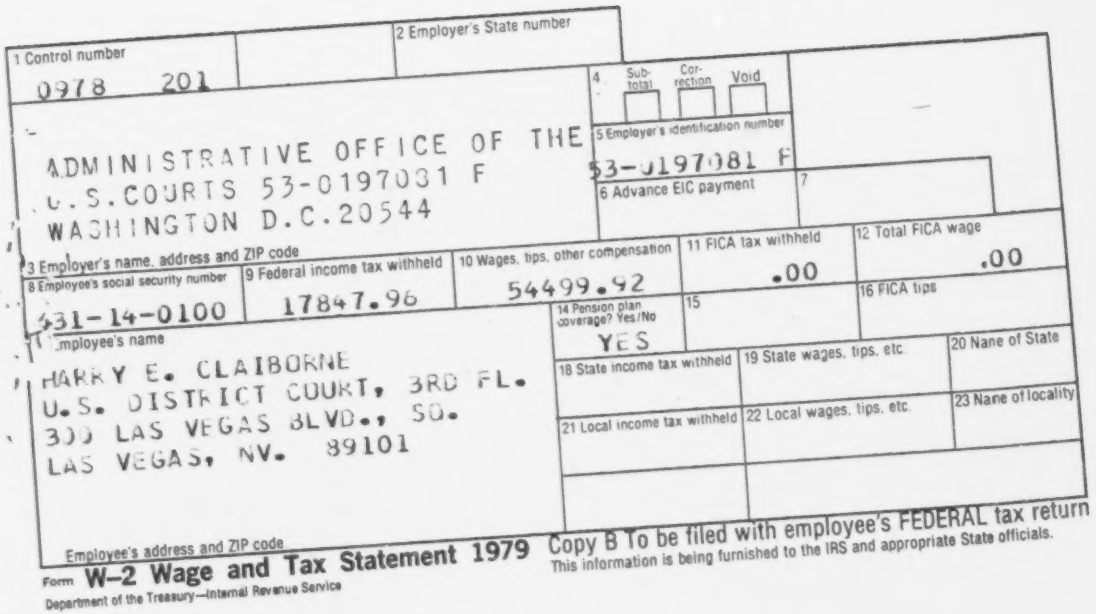
VALLEY BANK OF NEVADA
2094

VALLEY BANK OF NEVADA
No. 159233
6.72



1 Control number: 0978 201

2 Employer's State number:

4 Sub-total / Cor-rection / Void:

ADMINISTRATIVE OFFICE OF THE
U.S.COURTS 53-0197031 F
WASHINGTON D.C.20544

3 Employer's name, address and ZIP code

5 Employer's identification number: 53-0197081 F

6 Advance EIC payment:

7:

8 Employee's social security number: 531-14-0100

9 Federal income tax withheld: 17847.96

10 Wages, tips, other compensation: 54499.92

11 FICA tax withheld: .00

12 Total FICA wage: .00

14 Pension plan coverage? Yes/No: YES

15:

16 FICA tips:

Employee's name
HARRY E. CLAIBORNE
U.S. DISTRICT COURT, 3RD FL.
300 LAS VEGAS BLVD., SO.
LAS VEGAS, NV. 89101

18 State income tax withheld:

19 State wages, tips, etc.:

20 Name of State:

21 Local income tax withheld:

22 Local wages, tips, etc.:

23 Name of locality:

Employee's address and ZIP code

Form **W-2 Wage and Tax Statement 1979** Copy B To be filed with employee's FEDERAL tax return

Department of the Treasury—Internal Revenue Service

This information is being furnished to the IRS and appropriate State officials.

2097

8824728860121

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **1979**

For Privacy Act Notice, see page 3 of Instructions | For the year January 1–December 31, 1979, or other tax year beginning , 1979, ending , 19

Use IRS label. Otherwise, please print or type.	Your first name and initial (if joint return, also give spouse's name and initial)	Last name	Your social security number
	HARRY E.	CLAIBORNE	431 14 0100
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
	810 PINEHURST DRIVE		
	City, town or post office, State and ZIP code	Your occupation ▶ U.S.DISTR.CT.JUDGE	
	LAS VEGAS, NEVADA, 89109	Spouse's occupation ▶	

Presidential Election Campaign Fund — Do you want $1 to go to this fund? X Yes ___ No. If joint return, does your spouse want $1 to go to this fund? ___ Yes ___ No. **Note:** Checking "Yes" will not increase your tax or reduce your refund.

NO. 4 ACCEPTED AS FILED SEP 17 1980 BY CLASSIFICATION SEC. 29

Filing Status (Check only one box.)

1 X Single
2 ___ Married filing joint return (even if only one had income)
3 ___ Married filing separate return. Enter spouse's social security number above and full name here ▶
4 ___ Head of household. (See page 7 of Instructions.) If qualifying person is your unmarried child, enter child's name ▶
5 ___ Qualifying widow(er) with dependent child (Year spouse died ▶ 19). (See page 7 of Instructions.)

Exemptions (Always check the box labeled Yourself. Check other boxes if they apply.)

6a X Yourself ___ 65 or over ___ Blind — Enter number of boxes checked on 6a and b ▶ 1
b ___ Spouse ___ 65 or over ___ Blind
c First names of your dependent children who lived with you ▶ — Enter number of children listed ▶

d Other dependents: (1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $1,000 or more?	(5) Did you provide more than one-half of dependent's support?

Enter number of other dependents ▶
Add numbers entered in boxes above ▶ 1

7 Total number of exemptions claimed

Income (Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 5 of Instructions.)

8	Wages, salaries, tips, etc.	8	54,499.92
9	Interest income (attach Schedule B if over $400)	9	4,079.25
10a	Dividends (attach Schedule B if over $400) ____ 10b Exclusion ____		
c	Subtract line 10b from line 10a	10c	
11	State and local income tax refunds (does not apply unless refund is for year you itemized deductions—see page 10 of Instructions)	11	
12	Alimony received	12	
13	Business income or (loss) (attach Schedule C) 06/680	13	21,647.87
14	Capital gain or (loss) (attach Schedule D)	14	
15	Taxable part of capital gain distributions not reported on Schedule D (see page 10 of Instructions)	15	
16	Supplemental gains or (losses) (attach Form 4797)	16	
17	Fully taxable pensions and annuities not reported on Schedule E	17	
18	Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	18	
19	Farm income or (loss) (attach Schedule F)	19	
20a	Unemployment compensation. Total amount received ____		
b	Taxable part, if any, from worksheet on page 10 of Instructions	20b	
21	Other income (state nature and source—see page 10 of Instructions) ▶	21	
22	**Total income.** Add amounts in column for lines 8 through 21 ▶	22	80,227.04

Please attach check or money order here.

Adjustments to Income

23	Moving expense (attach Form 3903 or 3903F)	23	
24	Employee business expenses (attach Form 2106)	24	
25	Payments to an IRA (see page 11 of Instructions)	25	
26	Payments to a Keogh (H.R. 10) retirement plan	26	
27	Interest penalty on early withdrawal of savings	27	
28	Alimony paid (see page 11 of Instructions)	28	
29	Disability income exclusion (attach Form 2440)	29	
30	**Total adjustments.** Add lines 23 through 29 ▶	30	21,000.00

RECEIVED OSC 82 JUN 17 1980 89 Ogden Utah

Adjusted Gross Income

31	**Adjusted gross income.** Subtract line 30 from line 22. If this line is less than $10,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions ▶	31	59,227.04

Form 1040 (1979) HARRY E. CLAIBORNE #431-14-0100 Page 2

Tax Computation (See Instructions on page 12)	32	Amount from line 31 *(adjusted gross income)*		32	59,227.04
	33	If you do not itemize deductions, enter zero If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41		33	3,686.91
		Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 12 of the Instructions. Also see page 12 of the Instructions if: • *You are married filing a separate return and your spouse itemizes deductions, OR* • *You file Form 4563, OR* • *You are a dual-status alien.*			
	34	Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • *Line 34 is more than $20,000 ($40,000 if you checked Filing Status Box 2 or 5), OR* • *You have more exemptions than are shown in the Tax Table for your filing status, OR* • *You use Schedule G or Form 4726 to figure your tax.* Otherwise, you MUST use the Tax Tables to find your tax.		34	55,540.13
	35	Tax. Enter tax here and check if from ☐ Tax Tables or ☐ Schedule TC		35	19,912.07
	36	Additional taxes. (See page 12 of Instructions.) Enter here and check if from ☐ Form 4970, ☐ Form 4972, ☐ Form 6544, ☐ Form 5405, or ☐ Section 72(m)(5) penalty tax		36	
	37	**Total.** Add lines 35 and 36 ▶		37	19,912.07
Credits	38	Credit for contributions to candidates for public office	38		
	39	Credit for the elderly *(attach Schedules R&RP)*	39		
	40	Credit for child and dependent care expenses (attach Form 2441)	40		
	41	Investment credit *(attach Form 3468)*	41		
	42	Foreign tax credit *(attach Form 1116)*	42		
	43	Work incentive (WIN) credit *(attach Form 4874)*	43		
	44	Jobs credit *(attach Form 5884)*	44		
	45	Residential energy credits *(attach Form 5695)*	45		
	46	**Total credits.** Add lines 38 through 45		46	
	47	**Balance.** Subtract line 46 from line 37 and enter difference (but not less than zero) ▶		47	19,912.07
Other Taxes (Including Advance EIC Payments)	48	Self-employment tax *(attach Schedule SE)*		48	1,753.48
	49a	Minimum tax. Attach Form 4625 and check here ▶ ☐		49a	
	49b	Alternative minimum tax. Attach Form 6251 and check here ▶ ☐		49b	
	50	Tax from recomputing prior-year investment credit *(attach Form 4255)*		50	
	51a	Social security (FICA) tax on tip income not reported to employer *(attach Form 4137)*		51a	
	51b	Uncollected employee FICA and RRTA tax on tips *(from Form W-2)*		51b	
	52	Tax on an IRA *(attach Form 5329)*		52	
	53	Advance earned income credit payments received *(from Form W-2)*		53	
	54	**Total.** Add lines 47 through 53 ▶		54	21,665.55
Payments Attach Forms W-2, W-2G, and W-2P to front.	55	Total Federal income tax withheld	55 17,847.96		
	56	1979 estimated tax payments and credit from 1978 return	56		
	57	Earned income credit. If line 32 is under $10,000, see page 2 of Instructions	57		
	58	Amount paid with Form 4868	58 8,000.00		
	59	Excess FICA and RRTA tax withheld (two or more employers)	59		
	60	Credit for Federal tax on special fuels and oils *(attach Form 4136 or 4136-T)*	60		
	61	Regulated Investment Company credit *(attach Form 2439)*	61		
	62	**Total.** Add lines 55 through 61 ▶		62	25,847.96
Refund or Balance Due	63	If line 62 is larger than line 54, enter amount **OVERPAID** ▶		63	4,182.41
	64	Amount of line 63 to be **REFUNDED TO YOU** ▶		64	
	65	Amount of line 63 to be credited on 1980 estimated tax ▶	65 4,182.41		
	66	If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order ▶ (Check ▶ ☐ if Form 2210 (2210F) is attached. See page 15 of Instructions.) ▶ $		66	

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Your signature Harry E. Claiborne Date 4/5 ▶ Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Paid Preparer's Information

Preparer's signature and date ▶ Joseph C. Wright 4/5/80 Check if self-employed ▶ XX Preparer's social security no. 457 28 0873

Firm's name (or yours, if self-employed) and address ▶ JOSEPH C. WRIGHT-PUBLIC ACCOUNTANT, 1209 So. Commerce St., Las Vegas, Nev. E.I. No. ▶ 88 0064285 ZIP code ▶ 89102

Schedules A&B—Itemized Deductions AND Interest and Dividend Income

(Form 1040)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

1979
08

Name(s) as shown on Form 1040
HARRY E. CLAIBORNE

Your social security number
431 14 0100

Schedule A—Itemized Deductions (Schedule B is on back)

Medical and Dental Expenses (not paid or reimbursed by insurance or otherwise) *(See page 16 of Instructions.)*

1 One-half (but not more than $150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.) ▶	109	45
2 Medicine and drugs		
3 Enter 1% of Form 1040, line 31		
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero		
5 Balance of insurance premiums for medical care not entered on line 1	169	47
6 Other medical and dental expenses:		
a Doctors, dentists, nurses, etc.	659	50
b Hospitals	1834	89
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶		
7 Total (add lines 4 through 6c)	2603	84
8 Enter 3% of Form 1040, line 31	1776	81
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero	827	03
10 **Total medical and dental expenses (add lines 1 and 9).** Enter here and on line 33 ▶	936	48

Taxes *(See page 16 of Instructions.)*

Note: Gasoline taxes are no longer deductible.

11 State and local income		
12 Real estate	3667	43
13 General sales (see sales tax tables)	267	00
14 Personal property	265	00
15 Other (itemize) ▶		
16 **Total taxes (add lines 11 through 15).** Enter here and on line 34 ▶	4299	43

Interest Expense *(See page 17 of Instructions.)*

17 Home mortgage		
18 Credit and charge cards		
19 Other (itemize) ▶		
20 **Total interest expense (add lines 17 through 19).** Enter here and on line 35 ▶		

Contributions *(See page 17 of Instructions.)*

21 a Cash contributions for which you have receipts, cancelled checks, or other written evidence	525	00
b Other cash contributions (show to whom you gave and how much you gave) ▶		
22 Other than cash (see page 17 of instructions for required statement)		
23 Carryover from prior years		
24 **Total contributions (add lines 21a through 23).** Enter here and on line 36 ▶	525	00

Casualty or Theft Loss(es) *(See page 18 of Instructions.)*

25 Loss before insurance reimbursement		
26 Insurance reimbursement		
27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero		
28 Enter $100 or amount from line 27, whichever is smaller		
29 **Total casualty or theft loss(es) (subtract line 28 from line 27).** Enter here and on line 37 ▶		

Miscellaneous Deductions *(See page 18 of Instructions.)*

30 Union dues		
31 Other (itemize) ▶		
BAR ASSN. DUES	175	00
JUDICIAL CONFERENCE	60	00
32 **Total miscellaneous deductions (add lines 30 and 31).** Enter here and on line 38 ▶	235	00

Summary of Itemized Deductions *(See page 18 of Instructions.)* **A**

33 Total medical and dental—from line 10	936	48
34 Total taxes—from line 16	4299	43
35 Total interest—from line 20		
36 Total contributions—from line 24	525	00
37 Total casualty or theft loss(es)—from line 29		
38 Total miscellaneous—from line 32	235	00
39 Add lines 33 through 38	5996	91
40 If you checked Form 1040, Filing Status box: 2 or 5, enter $3,400; 1 or 4, enter $2,300; 3, enter $1,700	3400	00
41 **Subtract line 40 from line 39. Enter here and on Form 1040, line 33.** (If line 40 is more than line 39, see the instructions for line 41 on page 18.) ▶	2,686	91

Schedules A&B (Form 1040) 1979

Schedule B—Interest and Dividend Income

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side)

HARRY E. CLAIBORNE

Your social security number: 431 14 0100

Part I Interest Income

1 If you received more than $400 in interest, complete Part I and Part III. Please see page 9 of the instructions to find out what interest to report. Then answer the questions in Part III, below. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 18 of the instructions.

Name of payer	Amount
NEVADA SAV. & LOAN	2640 25
PIONEER CITIZENS	1439 00

2 Total interest income. Enter here and on Form 1040, line 9 . . . . . 4079 25

Part II Dividend Income

3 If you received more than $400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II and Part III. Please see page 9 of the instructions. Write (H), (W), or (J), for stock held by husband, wife, or jointly. Then answer the questions in Part III, below. If you received dividends as a nominee for another, please see page 19 of the instructions.

Name of payer	Amount

4 Total of line 3 . . . . .

5 Capital gain distributions. Enter here and on the appropriate line(s) on Schedule D. See Note below . . . . .

6 Nontaxable distributions . . . . .

7 Total (add lines 5 and 6) . . . . .

8 Dividends before exclusion (subtract line 7 from line 4). Enter here and on Form 1040, line 10a . . . . .

B

Note: If your capital gain distributions for the year do not include any gains before Nov. 1, 1978, and you do not need Schedule D to report any gains or losses, do not file that schedule. Instead, enter the taxable part of your capital gain distributions on Form 1040, line 15.

Part III Foreign Accounts and Foreign Trusts

If you are required to list interest in Part I or dividends in Part II, OR if you had a foreign account or were a grantor of or a transferor to a foreign trust, you must answer both questions in Part III. Please see page 19 of the instructions.

	Yes	No
A At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country (see page 19 of instructions)?		X
B Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926.		X

SCHEDULE C (Form 1040)
Department of the Treasury Internal Revenue Service

Profit or (Loss) From Business or Profession

(Sole Proprietorship)

Partnerships, Joint Ventures, etc., Must File Form 1065.

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule C (Form 1040).

1979
09

Name of proprietor: HARRY E. CLAIBORNE

Social security number of proprietor: 431 : 14 : 0100

A Main business activity (see Instructions) ▶ LAWYER ; product ▶ SERVICE

B Business name ▶ HARRY E. CLAIBORNE ATTORNEY AT LAW

C Employer identification number

D Business address (number and street) ▶ 225 So. 3rd ST.
City, State and Zip Code ▶ LAS VEGAS, NEV. 89101

8 18 01 01 51 51 81 71 4

E Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify) ▶

C

F Method(s) used to value closing inventory:
(1) [ ] Cost (2) [ ] Lower of cost or market (3) [ ] Other (if other, attach explanation) N/A

	Yes	No
G Was there any major change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation.		
H Did you deduct expenses for an office in your home?		X
I Did you elect to claim amortization (under section 191) or depreciation (under section 167(o)) for a rehabilitated certified historic structure (see Instructions)? (Amortizable basis (see Instructions) ▶)		X

Part I Income

1 a Gross receipts or sales	1a	22,332	87	
b Returns and allowances	1b			
c Balance (subtract line 1b from line 1a)			1c	22,332 87
2 Cost of goods sold and/or operations (Schedule C–1, line 8)			2	
3 Gross profit (subtract line 2 from line 1c)			3	22,332 87
4 Other income (attach schedule)			4	
5 Total income (add lines 3 and 4) ▶			5	22,332 87

Part II Deductions

6 Advertising			31 a Wages	
7 Amortization			b Jobs credit	
8 Bad debts from sales or services			c WIN credit	
9 Bank charges			d Total credits	
10 Car and truck expenses			e Subtract line 31d from 31a	
11 Commissions			32 Other expenses (specify):	
12 Depletion			a	
13 Depreciation (explain in Schedule C–2)			b	
14 Dues and publications			c INCOME & EXPENSE	
15 Employee benefit programs			d ON THIS SCHEDULE	
16 Freight (not included on Schedule C–1)			e ARE FROM MY	
17 Insurance			f PRACTICE, EXCEPT	
18 Interest on business indebtedness			g RECEIVED OR PAID	
19 Laundry and cleaning			h UNTIL 1979	
20 Legal and professional services			i	
21 Office supplies			j	
22 Pension and profit sharing plans			k	
23 Postage			l	
24 Rent on business property			m	
25 Repairs		255 00	n	
26 Supplies (not included on Schedule C–1)		420 00	o	
27 Taxes			p	
28 Telephone			q	
29 Travel and entertainment			r	
30 Utilities			s	

33 Total deductions (add amounts in columns for lines 6 through 32s) ▶	33	
34 Net profit or (loss) (subtract line 33 from line 5). If a profit, enter on Form 1040, line 13, and on Schedule SE, Part II, line 5a (or Form 1041, line 6). If a loss, go on to line 35	34	21,657 87

35 If a loss, do you have amounts for which you are not "at risk" in this business (see Instructions)? [ ] Yes [X] No

SCHEDULE SE (Form 1040)
Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

▶ See Instructions for Schedule SE (Form 1040).
▶ Attach to Form 1040.

1979
14

Name of self-employed person (as shown on social security card)
HARRY E. CLAIBORNE HE

Social security number of self-employed person ▶ 431 14 0100

Part I Computation of Net Earnings from FARM Self-employment

Regular Method

1 Net profit or (loss) from:			
a Schedule F (Form 1040)	1a		
b Farm partnerships	1b		
2 Net earnings from farm self-employment (add lines 1a and 1b)	2		
Farm Optional Method			
3 If gross profits from farming are:			
a Not more than $2,400, enter two-thirds of the gross profits	3		
b More than $2,400 and the net farm profit is less than $1,600, enter $1,600			
4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method	4		

Part II Computation of Net Earnings from NONFARM Self-employment — SE

Regular Method

5 Net profit or (loss) from:			
a Schedule C (Form 1040)	5a	21,647	87
b Partnerships, joint ventures, etc. (other than farming)	5b		
c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361 and have not revoked that exemption, check here ▶ ☐ and enter zero on this line	5c		
d Service with a foreign government or international organization	5d		
e Other (specify) ▶	5e		
6 Total (add lines 5a through 5e)	6	21,647	87
7 Enter adjustments if any (attach statement, see page 29 of Instructions)	7		
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)	8	21,647	87
Note: *If line 8 is $1,600 or more or if you do not elect to use the Nonfarm Optional Method, skip lines 9 through 11 and enter amount from line 8 on line 12b, Part III.*			
Nonfarm Optional Method			
9 a Maximum amount reportable under both optional methods combined (farm and nonfarm)	9a	$1,600	00
b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.)	9b		
c Balance (subtract line 9b from line 9a)	9c		
10 Enter two-thirds of gross nonfarm profits or $1,600, whichever is smaller	10		
11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller	11		

Part III Computation of Social Security Self-employment Tax

12 Net earnings or (loss):			
a From farming (from line 4)	12a		
b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)	12b	21,647	87
13 Total net earnings or (loss) from self-employment reported on lines 12a and 12b. **(If line 13 is less than $400, you are not subject to self-employment tax. Do not fill in rest of schedule)**	13	21,647	87
14 The largest amount of combined wages and self-employment earnings subject to social security or rail-road retirement taxes for 1979 is	14	$22,900	00
15 a Total "FICA" wages (from Forms W-2) and "RRTA" compensation (15a)			~~0~~
b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA (15b)			~~0~~
c Add lines 15a and 15b	15c		~~0~~
16 Balance (subtract line 15c from line 14)	16	22,900	00
17 Self-employment income—line 13 or 16, whichever is smaller	17	21,647	87
18 Self-employment tax. (If line 17 is $22,900, enter $1,854.90; if less, multiply the amount on line 17 by .081.) Enter here and on Form 1040, line 48	18	1,753	48

Form **4726** — Department of the Treasury, Internal Revenue Service

Maximum Tax on Personal Service Income

▶ See instructions on back.
▶ Attach to Form 1040 (or Form 1041).

1979
26

Name(s) as shown on Form 1040 (or Form 1041): HARRY E. CLAIBORNE

Identifying number: 431-14-0100

Do not complete this form if—(a) Taxable income or personal service taxable income is:
$41,500 or less, and on Form 1040, you checked box 1,
$60,000 or less, and on Form 1040, you checked box 2 or box 5,
$44,700 or less, and on Form 1040, you checked box 4,
$28,300 or less, and this is an Estate or Trust return (Form 1041);
(b) You elected income averaging; or
(c) On Form 1040, you checked box 3.

Personal Service Income		Deductions Against Personal Service Income		
	76,147 79			
1 Total personal service income	1 76,147 79	2 Total deductions against personal service income	2	
3 Personal service net income—Subtract total of line 2 from total of line 1			3	76,147 79
4 Enter your adjusted gross income			4	59,227 64
5 Divide the amount on line 3 by the amount on line 4. Enter result as a percentage. If more than 100%, enter 100%. Round to nearest 4 numbers			5	100 %
6 Enter your taxable income			6	54,540 13
7 Multiply the amount on line 6 by the percentage on line 5			7	54,540 13
8 Enter the total of your 1979 tax preference items			8	0
9 Personal service taxable income. Subtract line 8 from line 7			9	54,540 13
10 If: on Form 1040, you checked box 1, enter $41,500 on Form 1040, you checked box 2 or box 5, enter $60,000 on Form 1040, you checked box 4, enter $44,700 you are filing Form 1041, enter $28,300			10	41,500 00
11 Subtract line 10 from line 9. If line 10 is more than line 9, do not complete rest of form			11	13,040 13
12 Enter 50% of line 11			12	6,520 07
13 Tax on amount on line 6*	13 20,564 07			
14 Tax on amount on line 9*	14 20,564 07			
15 Subtract line 14 from line 13			15	0
16 If the amount on line 10 is: $41,500, enter $13,392 $60,000, enter $19,678 $44,700, enter $13,961 $28,300, enter $9,839			16	13,392 00
17 Add lines 12, 15, and 16. This is your maximum tax			17	19,912 07

*Use Tax Rate Schedules from Form 1040 or Form 1041 instructions.

SCHEDULE TC (Form 1040)
Department of the Treasury
Internal Revenue Service

Tax Computation Schedule

▶ Attach to Form 1040.

1979

Name(s) as shown on Form 1040
HARRY E. CLAIBORNE

Your social security number
431 | 14 | 0100

Part I Computation of Tax for Taxpayers Who Cannot Use the Tax Tables

Use this part to figure your tax if:

- Your income on Form 1040, line 34, is more than $20,000 and you checked Filing Status Box 1, 3, or 4 on Form 1040.
- Your income on Form 1040, line 34, is more than $40,000 and you checked Filing Status Box 2 or 5 on Form 1040.
- You had more exemptions than were shown in the Tax Table for your filing status.
- You figure your tax using Schedule G (Income Averaging) or Form 4726 (Maximum Tax on Personal Service Income).

1 Enter the amount from Form 1040, line 34	1	55,540	13
2 Multiply $1,000 by the total number of exemptions claimed on Form 1040, line 7	2	4,000	00
3 **Taxable income.** Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedules or one of the other methods listed on line 4.)	3	54,540	13
4 **Income tax.** Enter tax and check if from: ☐ Tax Rate Schedule X, Y, or Z, ☐ Schedule G, or ☒ Form 4726. Also enter on Form 1040, line 35	4	19,912	07

Part II Computation for Certain Taxpayers Who MUST Itemize Deductions

If you are included in one of the groups below, you MUST itemize. If you must itemize and the amount on Schedule A (Form 1040), line 40, is more than your itemized deductions on Schedule A, line 39, you must complete Part II before figuring your tax.

You MUST itemize your deductions if:

A. You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of $1,000 or more and had earned income of less than $2,300 if single (less than $1,700 if married filing a separate return).

Note: *If your earned income is more than your itemized deductions, you don't have to fill in Schedule A. Just enter your earned income in Part II, line 3, of this schedule, unless you are married filing a separate return and your spouse itemizes deductions. Generally, your earned income is the total of any amounts on Form 1040, lines 8, 13, and 19. See page 12 of the instructions for Form 1040 for more details.*

B. You are married filing a separate return and your spouse itemizes deductions. (There is an exception to this rule. You don't have to itemize if your spouse must itemize only because he or she is described in **A** and enters earned income instead of itemized deductions on Part II, line 3, of this schedule. If this is the case, don't complete Part II. Go back to Form 1040, line 33, and enter $0. Then go to Form 1040, line 34.)

C. You file Form 4563 to exclude income from sources in U.S. possessions. (Please see **Form 4563**, and **Publication 570**, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

D. You had dual status as a nonresident alien for part of 1979, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you don't have to itemize if at the end of 1979, you were married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

1 Enter the amount from Form 1040, line 31	1		
2 If you checked Form 1040, Filing Status Box: [2 or 5, enter $3,400 / 1 or 4, enter $2,300 / 3, enter $1,700]	2		
3 Enter the amount from Schedule A, line 39	3		
Caution: *If you can be claimed as a dependent on your parents' return, see the Note above. Be sure you check the box below line 33 of Form 1040.*			
4 Subtract line 3 from line 2	4		
5 **Add lines 1 and 4.** Enter here and on Form 1040, line 34. (Leave Form 1040, line 33 blank. Disregard the instruction to subtract line 33 from line 32. Follow the rest of the instructions for Form 1040, line 34.)	5		

TC

The example below may help you to complete Part II.

Example—Walter Green, a single individual, is claimed as a dependent on his parents' return. Walter's adjusted gross income, Form 1040, line 31, is $4,000. Of this amount, $1,500 was earned income from a summer job and $2,500 was unearned income that he received as a beneficiary of a trust. Because Walter is being claimed as a dependent on his parents' return and has unearned income of $1,000 or more and earned income of less than $2,300, he must use Part II of Schedule TC. Walter knows that his total itemized deductions are only $500. Since this is less than his earned income ($1,500), he does not have to complete Schedule A. Walter enters $2,300, the zero bracket amount for a single individual, on line 2 of Part II and his earned income on line 3. He completes Part II as shown below and enters the total of $4,800 on Form 1040, line 34. He then figures his tax using the Tax Tables as explained in the instructions for lines 34 and 35 on page 12.

1 Adjusted gross income	$4,000
2 Zero bracket amount for a single individual	$2,300
3 Earned income	1,500
4 Subtract line 3 from line 2	800
5 Add lines 1 and 4. Enter here and on Form 1040, line 34	$1,800

Note: *If Walter's itemized deductions are more than his earned income, he must complete Schedule A first.*

☆ U.S. GOVERNMENT PRINTING OFFICE

(265)

Form **4868**
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

1979

Note: *File this form with the Internal Revenue Service Center where you must file your income tax return and pay the amount shown on line 6 below.* **This is not an extension of time for payment of tax.** *The law requires that a penalty be charged for late payment of tax unless you show reasonable cause for not paying the tax when due (See Instruction G.).*

Please Print or Type	Name (If joint return, give first names and initials of both)	Last name	Your social security number
	HARRY E.	CLAIBORNE	431 : 14 : 0100
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
	810 PINEHURST DRIVE		: :
	City, town or post office, State, and ZIP code		
	LAS VEGAS, NEVADA, 89109		

An automatic 2-month extension of time until June 15, 1980, is requested in which to file Form 1040 for the calendar year 1979 (or if a fiscal year return until ....., 19 ....., for the tax year beginning ....., 1979, and ending ....., 1980).

1 Total tax you expect to owe for 1979 (see instruction E)		25,847.96
2 Federal income tax withheld	17,847.96	
3 1979 estimated tax payments (include 1978 overpayment allowed as a credit)		
4 Other payments (see instruction E)		
5 Total (add lines 2, 3, and 4)		17,847.96
6 BALANCE DUE (subtract line 5 from line 1). Pay in full with this form ▶		8,000.00

Signature and Verification

If Prepared by Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature ..... Date .....

Spouse's signature (if filing jointly, BOTH must sign even if only one had income) ..... Date .....

If Prepared by Someone Other Than Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, that I am authorized to prepare this form, and that I am:

☐ A member in good standing of the bar of the highest court of (specify jurisdiction) .....

☐ A certified public accountant qualified to practice in (specify jurisdiction) .....

☒ A person enrolled to practice before the Internal Revenue Service.

☐ An authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)

☐ A person in close personal or business relationship to the taxpayer who cannot sign this form because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the taxpayer cannot sign this form are .....

Joseph L. Wright — 4/11/80

Signature of preparer other than taxpayer — Date

See instructions on back.

Form **4868** (1979)

[redacted]

(Please Print)

HARRY E. CLAIBORNE

810 PINEHURST DRIVE

LAS VEGAS, NEVADA, 89109

Form 1040

[redacted]88

2107

Internal Revenue Service Center
Ogden, UT **84201**

VE.2

FINANCIAL DISCLOSURE REPORT FOR JUDICIAL OFFICERS AND CERTAIN JUDICIAL EMPLOYEES PER 5 U.S.C. App. I §101 et seq

PERSON REPORTING (LAST NAME, FIRST NAME, MIDDLE INITIAL)	COURT OR ORGANIZATION	REPORT DUE DATE
Claiborne, Harry E.	United States District Court	5/15/80

TITLE
United States District Judge

REPORT STATUS: (1) NOMINATION, (2) NOMINEE, (3) INITIAL, (4) ANNUAL, (5) FINAL

FILER'S OFFICIAL RESIDENCE ADDRESS (NUMBER, STREET, CITY, STATE AND ZIP CODE)
300 Las Vegas Blvd. South, Las Vegas, Nevada 89101

FILER'S BUSINESS ADDRESS (NUMBER, STREET, CITY, STATE AND ZIP CODE)

FILER'S PHONE NUMBER (INCLUDE AREA CODE)

FILING REQUIREMENT: (1) REGULAR FILER, (2) NOMINEE, (3) CANDIDATE

FILER'S POSITION

III. GIFTS AND REIMBURSEMENTS

EXCLUDE: Any item given by your parent, spouse, or child unless it pertains primarily to their business activities, gifts to spouse or child totally independent of their relationship to you.

1. Travel-related gifts and reimbursements (and those to your spouse or dependent children) aggregating $250 or more in value received from any source during the preceding calendar year. *EXCLUDE*: Travel reimbursements from U.S. government, gifts from foreign governments or the contrary.

SOURCE	BRIEF DESCRIPTION
None	

2. Other gifts aggregating $250 or more in value received from any source during the preceding calendar year.

SOURCE	BRIEF DESCRIPTION	VALUE

3. Gifts aggregating $250 or more in value received from any source (except U.S. government) during the preceding calendar year.

SOURCE	BRIEF DESCRIPTION

NOTE: For Parts IV and V below, use the following Categories of Value as indicated: Category A — not more than $1,000; B — $1,001-$15,000; C — $15,001-$50,000; D — $50,001-$100,000; E — $100,001-$1,000,000; F — over $1,000,000.

IV. LIABILITIES

List all of your liabilities, including those of your spouse and dependent children, which were owed at any time during the preceding calendar year. Include a mortgage on your residence, and loans secured by automobiles, household goods, and liabilities owed to any of the persons listed in Part II. *EXCLUDE*: Debts owed to certain relatives listed in Part II, debts owed to your spouse or dependent children, a debt owed to a political campaign fund or committee, any personal liability which you have as an elected official, and any liability owed to a person who is your employer, a business entity in which you are active participant, or a client or customer of any such employer or business entity.

CREDITOR	DESCRIPTION	CATEGORY OF VALUE
None		

V. TRANSACTIONS

If, during the preceding calendar year, you sold, purchased, or exchanged real property, stocks, bonds, commodities futures, or other forms of personal property having a value in excess of $1,000, describe the transaction. *EXCLUDE*: Transactions solely between you, your spouse, and dependent children; transactions involving your personal residence; transactions solely by and between you and certain relatives listed in Part II; transactions involving the sale of property owned by you, your spouse, or your dependent children; and transactions where the total value did not exceed $1,000 during the calendar year.

BRIEF DESCRIPTION	DATE	CATEGORY OF VALUE
None		

VI. POSITIONS

If, during the preceding calendar year, you held a position with a business entity, including but not limited to serving as an officer, director, trustee, partner, proprietor, representative, employee, or consultant of any corporation, firm, partnership, or other business enterprise, any nonprofit organization, any labor organization, or any educational or other institution other than the United States. *EXCLUDE*: positions held in any religious, social, fraternal or political entity and positions solely of an honorary nature.

POSITION	NAME OF ORGANIZATION
None	

VII. AGREEMENTS

As of the filing date, list the parties to, and terms of, any agreement or arrangement currently in effect with respect to future employment, leave of absence during period of U.S. government service, continuation of payments by a former employer other than the U.S. Government, and continuing participation in an employee welfare or benefit plan maintained by a former employer.

DATE	PARTIES	TERMS

FOR PART-TIME OFFICERS. HAVE THERE BEEN ANY OCCASIONS IN WHICH THE PERFORMANCE OF YOUR DUTIES PRODUCED A CONFLICT OF INTEREST? ☐ YES ☐ NO

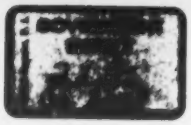
NOTE: Any individual who knowingly and willfully falsifies, or who knowingly and willfully fails to file this report may be subject to civil & criminal sanctions (28 U.S.C. App. I, §304 & 18 U.S.C. §1001)

SIGNATURE I certify that the statements I have made on this form and all attachments thereto are true, complete and correct to the best of my knowledge and belief and that any information not reported was not required to be reported pursuant to law or regulation.

DATE 5-14-80

MAILING THIS FORM

64-054 O - 86 - 3



Jay

[illegible] made [illegible]

to [illegible] a mortgage at

this time. [illegible] wanted a

letter from you what my

EARNINGS were for 1978, 1979

and 1980 to date from my

private practice (not counting on

Bench)

Here is the TABULATION

TAKEN From my Deposits and

Statements

	1979		
	2/02/79	20,622.17	10,000.00 FEE 10,622.17
Plane Cost 11,000.00	4/18/79	11,000.00	Sale of Plane
	5/23/79	4,332.87	Less
	5/30/79	761.16	Int.
	8/10/79	7,000.00	Less
	11/20/79	655.73	Int
		46,371.93	
	1980		
	1/16/80	41,000.00	Less Mortgage

JOSEPH C. WRIGHT
PUBLIC ACCOUNTANT
PROCESSED DATA BUILDING
1205 COMMERCE STREET
LAS VEGAS, NEVADA
382-9601

March 7, 1980

Stanwell Mortgage Company
1001 Keno Lane
Las Vegas, Nevada 89114

Gentlemen:

I have been Judge Harry Claiborne's Accountant for over thirty years and he has asked me to furnish you the following information concerning his earnings from the private practice of law:

The year 1978 (the year he went on the federal bench) his earnings from the private practice of law was $78,723.46.

His earnings from the private practice of law for the year1979 was $45,371.93.

His earnings from the private practice of law so far in 1980 is $41,600.00.

Very truly yours,

Joseph C. Wright

JOSEPH C. WRIGHT

JOSEPH C. WRIGHT
PUBLIC ACCOUNTANT
PROCESSED DATA BUILDING
1209 COMMERCE STREET
LAS VEGAS, NEVADA
382-9601

May 22, 1980

First Western Savings & Loan Association
953 E. Sahara Avenue
Las Vegas, Nevada, 89104

Gentlemen,

I have been Judge Harry Claiborne's Accountant for over thirty years, and he has asked me to furnish you the following information concerning his earnings from the private practice of law:

The year 1978 (the year he went on the federal bench), his earnings from the private practice of law was $78,723.46.

His earnings from the private practice of law for the year 1979 was $45,371.93.

His earnings from the private practice of law so far in 1980 is $41,000.00.

Very truly yours,

Joseph C. Wright

jcw/cw

JOSEPH C. WRIGHT
PUBLIC ACCOUNTANT
PROCESSED DATA BUILDING
1208 COMMERCE STREET
LAS VEGAS, NEVADA
382-8601

May 22, 1980

First National Bank of Nevada
Main Office
302 East Carson Street
Las Vegas, Nevada, 89101

Gentlemen,

I have been Judge Harry Claiborne's Accountant for over thirty years, and he has asked me to furnish you the following information concerning his earnings from the private practice of law:

The year 1978 (the year he went on the federal bench), his earnings from the private practice of law was $78,723.46.

His earnings from the private practice of law for the year 1979 was $45,371.93.

His earnings from the private practice of law so far in 1980 is $41,000.00.

Very truly yours,

Joseph C. Wright

jcw/cw

1979

Harry Claiborne

W-2		54,49992
~~Schedule A Income Tax~~		
Page 1 Line 21 Collections		
& Receivables on Prior years Business		46,37193
Interest Income		6,000 00
Dividends		?
Total		106,871 85
Less Alimony		21,000 00
Employee Business Exp.		?
		85,871 85
Itemized Deductions		2,300 00
Exemptions		1,000 00
Mort. Tax	33928 –	
Tax Paid in W.H.	17847,94	
Bal due on 1979	16,080 94	8,000 –
1st Qtr 1980	4,000 –	2,500 –

(265)

Form **4868** Department of the Treasury Internal Revenue Service

Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

1979

Note: *File this form with the Internal Revenue Service Center where you must file your income tax return and pay the amount shown on line 6 below. This is not an extension of time for payment of tax. The law requires that a penalty be charged for late payment of tax unless you show reasonable cause for not paying the tax when due (See Instruction G.).*

Please Print or Type	Name (If joint return, give first names and initials of both)	Last name	Your social security number
	HARRY E.	CLAIBORNE	431 | 14 | 0100
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
	810 PINEHURST DRIVE		
	City, town or post office, State, and ZIP code		
	LAS VEGAS, NEVADA, 89109		

An automatic 2-month extension of time until June 15, 1980, is requested in which to file Form 1040 for the calendar year 1979 (or if a fiscal year return until _____, 19____, for the tax year beginning _____, 1979, and ending _____, 1980).

1 Total tax you expect to owe for 1979 (see instruction E)		25,847.96
2 Federal income tax withheld	17,847.96	
3 1979 estimated tax payments (include 1978 overpayment allowed as a credit)		
4 Other payments (see instruction E)		
5 Total (add lines 2, 3, and 4)		17,847.96
6 BALANCE DUE (subtract line 5 from line 1). Pay in full with this form ▶		8,000.00

Signature and Verification

If Prepared by Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature _____ Date _____

Spouse's signature (if filing jointly, BOTH must sign even if only one had income) _____ Date _____

If Prepared by Someone Other Than Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, that I am authorized to prepare this form, and that I am:

☐ A member in good standing of the bar of the highest court of (specify jurisdiction) _____

☐ A certified public accountant qualified to practice in (specify jurisdiction) _____

☒ A person enrolled to practice before the Internal Revenue Service.

☐ An authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)

☐ A person in close personal or business relationship to the taxpayer who cannot sign this form because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the taxpayer cannot sign this form are _____

Dwight L Wright — 4/1/80

Signature of preparer other than taxpayer — Date

See instructions on back. Form 4868 (1979)

PIONEER CITIZENS BANK

EARNINGS :

Federal Judge ---- $ 54,499.92 ✓

Private Law Practice
Before Judgeship --- 22,332.87 ✓

INterest EARNINGS

Nevada Savings $ 2,040.25 ✓
Pioneer Citizens Bank
T.C.D 2,089.00 ✓

Sale of AIRPLANE 11,000.00
Paid $11,500 for Plane in 1978 Personal Loss 11500 00 / 500 00

Medical Expenses

Dr. Russell Millock	$205.00 ~~180.60~~
Dr. Adrian Zorgniotti	135.00
Valley Hospital, L.U.	240.00
Cabrini Medical Center New York, N.Y.	$1,560.39
Southern Nev. Memorial Hosp. L.U.	34.50
Dr. Irving Kline	~~[illegible]~~ 319.50 ~~210.00~~
	2,35989 ✓

Donations

Univ. of Nevada, L.U. Scholarship Donation	$500.00 ✓
March of Dimes	25.00
	525.00

Real Property Taxes $3,651.40 ✓

Alimony 21,000.00 ✓

INSURANCE

~~New York Life — $2,088.00~~

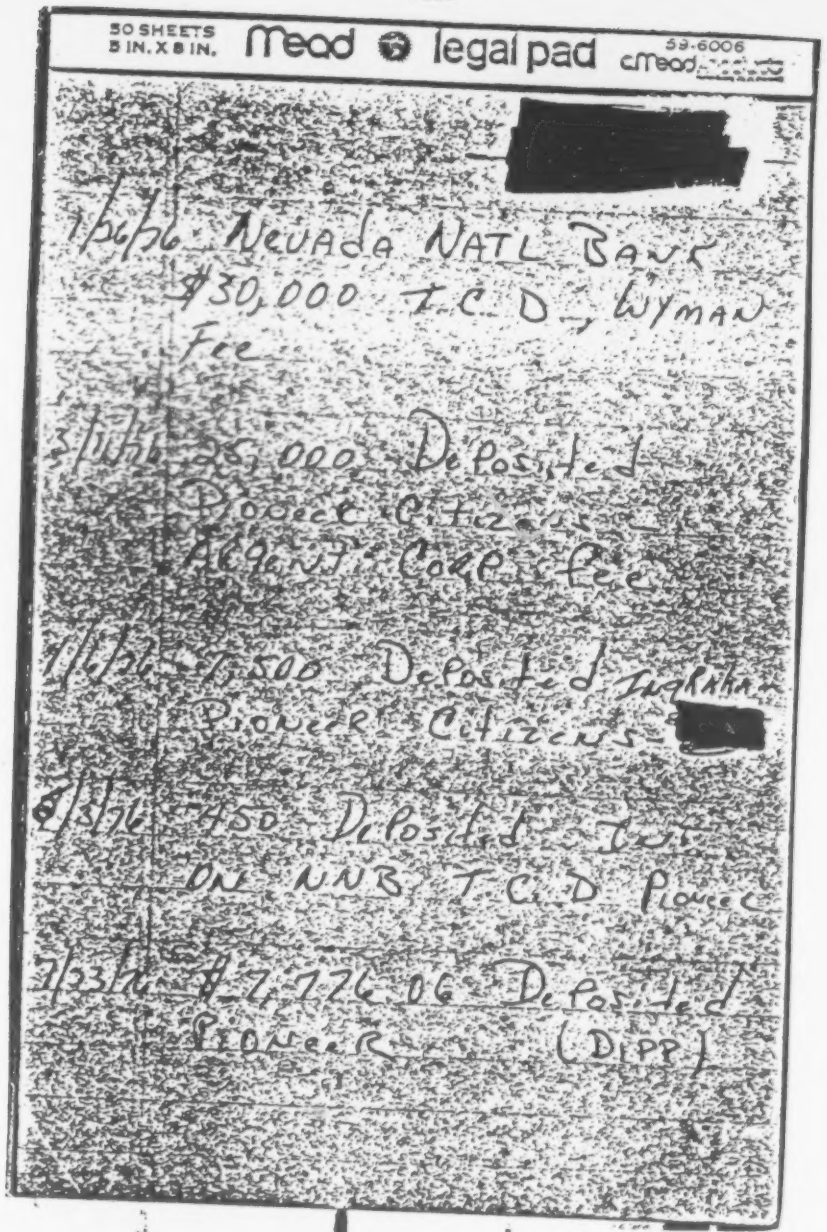
Physicians Mutual Ins. 218.90
Mutual of Omaha 85.00

Private Practice Expense

Had Counter Built in New Office AT 300 3rd St. 1978. Became PART of Fixtures AND I LOST it when I Retired to Become A Federal Judge. Didnt get Bill UNTIL Aug 1979

Paid to 3D ~~Wood~~ CABINET MAKERS $400.00 ✓

DeLUCA MAINTNANCE — 285.00 ✓
1978 Office Bill
Paid 6/9/1979


50 SHEETS 5 IN. X 8 IN. Mead legal pad 59-6006 cMead

[redacted]

1/26/76 Nevada Natl Bank
$30,000 T.C.D., Wyman
Fee

3/11/76 25,000 Deposited
Pioneer Citizens
Agent Corp. Fee

4/6/76 7,500 Deposited Ingram
Pioneer Citizens [redacted]

6/3/76 450 Deposited Int.
On NNB T.C.D Pioneer

7/23/76 $1,776.06 Deposited
Pioneer (DIPP)

DEFENSE EXHIBIT 47

7/29/76 $550 Deposited
PIONEER

8/24/76 3,000 WITHDRAW
CASHIERS CHECK PURCHASED
423326 to PACOL

9/13/76 25,000 DEPOSITED PIONEER
(MARGE KLIEGEN)

10/27/76 450.00 INT ON CTD
N.N.B DEPOSITED
PIONEER

2/10/77 460.00 INT ON CTD
NNB DEPOSITED AT
PIONEER

MAY 4, 77 20,000 Syd Wyman
(Deposit Pioneer) Diamond

MAY 31, 77 44.5.cc INT
(Pioneer) N.N.R ON TCD

June 3, 77 Sold Nugget
stock for $138,000
Deposited to Office
ACCOUNT. (72,000 Cattle
gain)

June 6, 1977 Bought 50,000
TCD Pioneer Bank with
Cashiers check Payable
To me FNB No. 128694
Dated Dec 8, 1975 ——
withdrawn from my
ACCOUNT FNB Same Day.

Sept 19, 1977 Deposited
AT Pioneer $750.00
Int on TCD from Pioneer

—

Nov 15, 1977 Deposited
AT Pioneer $450.00 int
on CTD NNB # 1703
Check # 84245- (Cashier)

Dec 13, 1977 Deposited
AT Pioneer 750.00
INT. ON Pioneer CTD

JAN 3, 78. Deposited 30,000
AT Pioneer. Peeble
Land TRANSACTION. (Rec'd 12-30-77)

June 14, 1978- Deposited
$460.00 N.N.B TCD Int.

Aug 21, 1978 750 Deposited
(Down on Airplane $500.00
+ Marty's Loan)

Sept 22, 1978 460 Deposited
Pioneer - NNB TCD Interest

Oct 2, 1978- Jim Brown
$1,207.10 Horseshoe
$2,250.00 Deposited at
Pioneer
Oct 11, 1978- $5,500.00 McGarvin-Pioneer
Oct 18, 1978 Jim Brown
$2,000 Deposited At Pioneer

Oct 23, 1978 Stan Brown
(Sally Cont.) $5,000 Cash.

Nov 4, 1978 Jim Brown
$ 2,209.27 Deposited
Pioneer

Nov 4, 1978 $ 5,080.05
Deposited Pioneer

December 20, 1978 Deposited
Pioneer: Jim Brown
$ 1968.75; Southern
Wine + Spirits $15,260.50
And NNB $455.00 INT
EW TCD, McLaren
(Law Books) $500.00, IRS
$365.

JAN 5, 1979 $3,38[illegible] Jim Brown Deposited Pioneer

JAN 16, 1979 $1,000.00 Annette Deposited Pioneer

JAN 19, 1979 $17,500.00 Jim BROWN Deposited Pioneer

JAN 26, 1979 $833.33 Jim BROWN Horseshoe

JAN 26, 1979 $ 84.38 Jim BROWN Deposited Pioneer

FEB 12, 1979 $1000.00 Annette Deposited Pioneer

FEB 25, 1979 $1,106.66 Jim Brown D. Horseshoe

— MAR 10, 1979 $1000.00
ANNETTE Deposited
PIONEER

Apr. 12, 1979 $1000.00 Annette
Deposited Pioneer

MAY 15, 1979 $1000.00
ANNETTE HORSESHOE

July 19, 1979 $7,000.00 Jim
BROWN Deposited Pioneer

Sept 20, 1979 $3,905.90
Jim BROWN HORSESHOE

NOV 13, 1979 $250.00 Jim
BROWN Deposited Pioneer

DEC 19, 1979 #3,012.56
Jim BROWN Horseshoe

JAN 4, 1980 #42,452.34
Pete ECHEVERRIA (VAN
Sickle) Deposited Pioneer
Hand Delivered
AUG 6, 1980 #888.30 Jim
BROWN Deposited Pioneer

AUG 15, 1980 #37,500 LUXMAN
Estate Cashed Golden Nugget
NOV 10, 1980 #7,071.79 Jim BROWN
MAR 20, 1981 Jim BROWN #4,000
(EXTRATTER) Deposited Pioneer

MAY 7, 1982 Tom Cochrane
#833.33 Deposited FIB

PETER ECHEVERRIA
SPECIAL ACCOUNT
555 SOUTH CENTER ST.
RENO, NEVADA 89501

513

94-142
1212

December 31, 19 79

Pay to the order of Harry E. Claiborne $ 42,452.34

---FORTY-TWO THOUSAND, FOUR HUNDRED FIFTY-TWO AND 34/100-------- Dollars

RENO MAIN OFFICE
Security
NATIONAL BANK of NEVADA
305 SOUTH VIRGINIA STREET
RENO, NEVADA 89501

For 1/2 Van Sickle proceeds

Peter Echeverria

"000513" :121201429: 42 5755196" 07 "000424523 4"

2128

10
2/6/83
SS
Reno, Nv

JAMES J. BROWN
PROFESSIONAL CORPORATION LTD
TRUST ACCOUNT
830 E. CHARLESTON BLVD. 384-3553
LAS VEGAS, NEVADA 89104

1144

94-136
1224

5-6 19 80

Pay to the order of Hazel K. Clayton $888.30

Eight hundred eighty eight and 30/100 Dollars

PIONEER CITIZENS BANK
Las Vegas, Nevada

For 1/3 of 1/4 Dividend

⑆122401367⑆080800-5621⑈ ⑈00000888 30⑈

Hazel K. Clayton
035080152 2

2129

DESCRIPTION	AMOUNT

LAW OFFICES
HOCHMAN, SALKIN AND DEROY
A PROFESSIONAL CORPORATION
CLIENTS' TRUST ACCOUNT
9100 WILSHIRE BLVD. * WEST TOWER 7TH FLOOR
BEVERLY HILLS, CALIFORNIA 90212
(213) 272-0581 * (213) 273-1181

Nº 1662

16-77
1220

DATE August 15, 1980

PAY THIRTY-SEVEN THOUSAND, FIVE HUNDRED and no/100* * * * *DOLLARS $37,500.00

TO THE ORDER OF HARRY E. CLAIBORNE

HOCHMAN, SALKIN AND DEROY
A PROFESSIONAL CORPORATION
CLIENTS' TRUST ACCOUNT

#5 Rec 7-21-83 Fred.

BEVERLY HILLS REGIONAL HEAD OFFICE
Union Bank
WILSHIRE BLVD. AT BEVERLY DR
BEVERLY HILLS, CALIF. 90212

⑈122000774⑈ 20020⑈5215⑈ "0003750000"

2130

JAMES J. BROWN
PROFESSIONAL CORPORATION LTD
TRUST ACCOUNT
830 E. CHARLESTON BLVD. 384-3753
LAS VEGAS, NEVADA 89104

1156

94-136
1224

11-7 19 50

Pay to the order of

$

Dollars

PIONEER of Nevada

PIONEER CENTER BRANCH
CITIZENS BANK
P.O. Box 19260
Las Vegas, Nevada 89119

For

⑆122401367⑆080800⑈5621⑈ ⑈0000707119⑈

2131

Employer's name, address, and ZIP code

ADMINISTRATIVE OFFICE OF THE
U. S. COURTS 53-0197081 F
WASHINGTON D. C. 20544

09-NVX-LVJ

Calendar year: 1980

Advance EIC payment

WAGE AND TAX STATEMENT

Copy B To be filed with employee's FEDERAL tax return

This information is being furnished to the IRS and appropriate State officials

Employee's & Employer's Copy Compared ☐

Employee's social security number	Federal income tax withheld	Wages, tips, other compensation	FICA tax withheld	Total FICA wages
431-14-0100	17,847.96	54,499.92	.00	.00
		Pension plan coverage? Yes/No: NO		FICA tips: .00

Employee's name

HARRY E CLAIBORNE
300 LAS VEGAS BLVD S
3RD FLOOR
LAS VEGAS NV 89101

Employee's address and ZIP code

State or local tax withheld	State or local wages	State or locality
.00	54,499.92	
.00	.00	

The social security (FICA) rate of ___% includes ___% for hospital insurance benefits and ___% for old age, survivors, and disability insurance.

Wage and Tax Statement

Form **1040** — Department of the Treasury — Internal Revenue Service

U.S. Individual Income Tax Return 1980

232 11 7813401

For Privacy Act Notice, see Instructions | For the year January 1–December 31, 1980, or other tax year beginning , 1980, ending , 19

Use IRS label. Otherwise, please print or type.	Your first name and initial (if joint return, also give spouse's name and initial)	Last name	Your social security number
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
	City, town or post office, State and ZIP code		Your occupation ▶ / Spouse's occupation ▶

Presidential Election Campaign Fund — Do you want $1 to go to this fund? Yes / No. If joint return, does your spouse want $1 to go to this fund? Yes / No. **Note:** Checking "Yes" will not increase your tax or reduce your refund.

Requested by Census Bureau for Revenue Sharing — A Where do you live (actual location of residence)? (See page 2 of Instructions.) State City, village, borough, etc. | B Do you live within the legal limits of a city, village, etc.? ☑ Yes ☐ No | C In what county do you live? | D In what township do you live?

Filing Status (Check only one box.) — For IRS use only

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here ▶
4 ☐ Head of household. (See page 6 of Instructions.) If qualifying person is your unmarried child, enter child's name ▶
5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▶ 19). (See page 6 of Instructions.)

Exemptions (Always check the box labeled Yourself. Check other boxes if they apply.)

6a ☐ Yourself ☐ 65 or over ☐ Blind — Enter number of boxes checked on 6a and b ▶
b ☐ Spouse ☐ 65 or over ☐ Blind
c First names of your dependent children who lived with you ▶ — Enter number of children listed on 6c ▶

d Other dependents: (1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $1,000 or more?	(5) Did you provide more than one-half of dependent's support?

Enter number of other dependents ▶ / Add numbers entered in boxes above ▶

7 Total number of exemptions claimed

Income (Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 5 of Instructions. Please attach check or money order here.)

8	Wages, salaries, tips, etc.		8
9	Interest income (attach Schedule B if over $400)		9
10a	Dividends (attach Schedule B if over $400)	10b Exclusion	
c	Subtract line 10b from line 10a		10c
11	Refunds of State and local income taxes (do not enter an amount unless you deducted those taxes in an earlier year—see page 9 of Instructions)		11
12	Alimony received		12
13	Business income or (loss) (attach Schedule C)		13
14	Capital gain or (loss) (attach Schedule D)		14
15	40% of capital gain distributions not reported on line 14 (See page 9 of Instructions)		15
16	Supplemental gains or (losses) (attach Form 4797)		16
17	Fully taxable pensions and annuities not reported on line 18		17
18	Pensions, annuities, rents, royalties, partnerships, etc. (attach Schedule E)		18
19	Farm income or (loss) (attach Schedule F)		19
20a	Unemployment compensation (insurance). Total received		
b	Taxable amount, if any, from worksheet on page 10 of Instructions		20b
21	Other income (state nature and source—see page 10 of Instructions) ▶		21
22	**Total income.** Add amounts in column for lines 8 through 21 ▶		22

Adjustments to Income (See Instructions on page 10)

23	Moving expense (attach Form 3903 or 3903F)	23		
24	Employee business expenses (attach Form 2106)	24		
25	Payments to an IRA (enter code from page 10)	25		
26	Payments to a Keogh (H.R. 10) retirement plan	26		
27	Interest penalty on early withdrawal of savings	27		
28	Alimony paid	28		
29	Disability income exclusion (attach Form 2440)	29		
30	**Total adjustments.** Add lines 23 through 29 ▶			30

Adjusted Gross Income

31	**Adjusted gross income.** Subtract line 30 from line 22. If this line is less than $10,000, see "Earned Income Credit" (line 57) on pages 13 and 14 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions ▶		31

Tax Computation (See Instructions on page 11)

32	Amount from line 31 (adjusted gross income)	32	
33	If you do not itemize deductions, enter zero. If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41. **Caution:** If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 11 of the Instructions. Also see page 11 of the Instructions if: • *You are married filing a separate return and your spouse itemizes deductions, OR* • *You file Form 4563, OR* • *You are a dual-status alien.*	33	
34	Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I. Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • *Line 34 is more than $20,000 ($40,000 if you checked Filing Status Box 2 or 5), OR* • *You have more exemptions than are shown in the Tax Table for your filing status, OR* • *You use Schedule G or Form 4726 to figure your tax.* Otherwise, you MUST use the Tax Tables to find your tax.	34	
35	Tax. Enter tax here and check if from ☐ Tax Tables or ☐ Schedule TC	35	
36	Additional taxes. (See page 12 of Instructions.) Enter here and check if from ☐ Form 4970, ☐ Form 4972, ☐ Form 5544, ☐ Form 5405, or ☐ Section 72(m)(5) penalty tax	36	
37	**Total.** Add lines 35 and 36 ▶	37	

Credits (See Instructions on page 12)

38	Credit for contributions to candidates for public office	38		
39	Credit for the elderly (*attach Schedules R&RP*)	39		
40	Credit for child and dependent care expenses (*attach Form 2441*)	40		
41	Investment credit (*attach Form 3468*)	41		
42	Foreign tax credit (*attach Form 1116*)	42		
43	Work incentive (WIN) credit (*attach Form 4874*)	43		
44	Jobs credit (*attach Form 5884*)	44		
45	Residential energy credits (*attach Form 5695*)	45		
46	**Total credits.** Add lines 38 through 45		46	
47	**Balance.** Subtract line 46 from line 37 and enter difference (but not less than zero) ▶		47	

Other Taxes (Including Advance EIC Payments)

48	Self-employment tax (*attach Schedule SE*)	48	
49a	Minimum tax. Attach Form 4625 and check here ▶ ☐	49a	
49b	Alternative minimum tax. Attach Form 6251 and check here ▶ ☐	49b	
50	Tax from recomputing prior-year investment credit (*attach Form 4255*)	50	
51a	Social security (FICA) tax on tip income not reported to employer (*attach Form 4137*)	51a	
51b	Uncollected employee FICA and RRTA tax on tips (*from Form W-2*)	51b	
52	Tax on an IRA (*attach Form 5329*)	52	
53	Advance earned income credit (EIC) payments received (from Form W-2)	53	
54	**Balance.** Add lines 47 through 53 ▶	54	

Payments Attach Forms W-2, W-2G, and W-2P to front.

55	Total Federal income tax withheld	55		
56	1980 estimated tax payments and amount applied from 1979 return	56		
57	Earned income credit. If line 32 is under $10,000, see pages 13 and 14 of Instructions	57		
58	Amount paid with Form 4868	58		
59	Excess FICA and RRTA tax withheld (two or more employers)	59		
60	Credit for Federal tax on special fuels and oils (*attach Form 4136 or 4136-T*)	60		
61	Regulated Investment Company credit (*attach Form 2439*)	61		
62	**Total.** Add lines 55 through 61 ▶		62	

Refund or Balance Due

63	If line 62 is larger than line 54, enter amount **OVERPAID** ▶		63
64	Amount of line 63 to be **REFUNDED TO YOU** ▶		64
65	Amount of line 63 to be applied to your 1981 estimated tax ▶	65	
66	If line 54 is larger than line 62, enter **BALANCE DUE.** Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order ▶ (Check ▶ ☐ if Form 2210 (2210F) is attached. See page 15 of Instructions.) ▶ $		66

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Your signature Date ▶ Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Paid Preparer's Use Only

CREATIVE TAX PLANNING
LAMB-WATSON CONSULTING
2700 E. Desert Inn Rd. #102
Las Vegas, Nevada 89109
I.D. 88-0152519

Preparer's signature ▶ Lamb-Watson Consulting
Firm's name (or yours if self-employed) ▶ 2700 E Desert Inn Rd #L.V. NV
Address (number and street) ▶
Check if self-employed ▶ ☑
Preparer's social security no. 442 32 5333
E.I. No. ▶ 88 0152519
ZIP code ▶ 89109

Schedules A&B—Itemized Deductions AND Interest and Dividend Income

(Form 1040)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

80

08

Name(s) as shown on Form 1040

Your social security number

Schedule A—Itemized Deductions (Schedule B is on back)

Medical and Dental Expenses (not paid or reimbursed by insurance or otherwise) (See page 16 of Instructions.)

1 One-half (but not more than $150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.) ▶ 150

2 Medicine and drugs
3 Enter 1% of Form 1040, line 31

4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero

5 Balance of insurance premiums for medical care not entered on line 1 1200

6 Other medical and dental expenses:
a Doctors, dentists, nurses, etc.
b Hospitals
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶

7 Total (add lines 4 through 6c) 1350

8 Enter 3% of Form 1040, line 31 1113

9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero 237

10 **Total medical and dental expenses (add lines 1 and 9).** Enter here and on line 33 ▶ 387

Taxes (See page 17 of Instructions.)

Note: Gasoline taxes are no longer deductible.

11 State and local income
12 Real estate 8704
13 General sales (see sales tax tables) 1311
14 Personal property
15 Other (itemize) ▶

16 **Total taxes (add lines 11 through 15).** Enter here and on line 34 ▶ 10015

Interest Expense (See page 17 of Instructions.)

17 Home mortgage 6344
18 Credit and charge cards
19 Other (itemize) ▶ 8055

20 **Total interest expense (add lines 17 through 19).** Enter here and on line 35 ▶ 14399

Contributions (See page 17 of Instructions.)

21 a Cash contributions for which you have receipts or cancelled checks
b Other cash contributions (show to whom you gave and how much you gave) ▶

22 Other than cash (see page 17 of Instructions for required statement)
23 Carryover from prior years
24 **Total contributions (add lines 21a through 23).** Enter here and on line 36 ▶

Casualty or Theft Loss(es) (See page 18 of Instructions.)

25 Loss before insurance reimbursement
26 Insurance reimbursement
27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero
28 Enter $100 or amount from line 27, whichever is smaller
29 **Total casualty or theft loss(es) (subtract line 28 from line 27).** Enter here and on line 37 ▶

Miscellaneous Deductions (See page 18 of Instructions.)

30 Union dues
31 Other (itemize) ▶

32 **Total miscellaneous deductions (add lines 30 and 31).** Enter here and on line 38 ▶

Summary of Itemized Deductions (See page 19 of Instructions.) **A**

33	Total medical and dental—from line 10	387
34	Total taxes—from line 16	10015
35	Total interest—from line 20	14399
36	Total contributions—from line 24	
37	Total casualty or theft loss(es)—from line 29	
38	Total miscellaneous—from line 32	
39	Add lines 33 through 38	24801
40	If you checked Form 1040, Filing Status box: 2 or 5, enter $3,400 / 1 or 4, enter $2,300 / 3, enter $1,700	2300
41	**Subtract line 40 from line 39. Enter here and on Form 1040, line 33.** (If line 40 is more than line 39, see the Instructions for line 41 on page 19.) ▶	22501

Schedu | 1040) 1980 | **Schedule B—Interest and Dividend Income** | Page **2**

Name(s) | Form 1040 (Do not enter name and social security number if shown on other side) | Your social security number

[illegible] [illegible] [illegible] | 431 14 0100

Part I Interest Income

1 If you received more than $400 in interest, complete Part I and Part III. Please see page 8 of the instructions to find out what interest to report. Then answer the questions in Part III, below. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 19 of the instructions.

Name of payer	Amount
[illegible]	02
[illegible]	1773
[illegible]	15

2 Total interest income. Enter here and on Form 1040, line 9 . . . . . | 2751

Part II Dividend Income

3 If you received more than $400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II and Part III. Please see page 9 of the instructions. Write (H), (W), or (J), for stock held by husband, wife, or jointly. Then answer the questions in Part III, below. If you received dividends as a nominee for another, please see page 19 of the instructions.

Name of payer	Amount

4 Total of line 3 . . . . . | B

5 Capital gain distributions. Enter here and on line 13, Schedule D. See Note below . . .

6 Nontaxable distributions . . . . . .

7 Total (add lines 5 and 6) . . . . . .

8 Dividends before exclusion (subtract line 7 from line 4). Enter here and on Form 1040, line 10a . . . . . .

Note: *If you received capital gain distributions for the year and you do not need Schedule D to report any other gains or losses, do not file that schedule. Instead, enter 40% of your capital gain distributions on Form 1040, line 15.*

Part III Foreign Accounts and Foreign Trusts

If you are required to list interest in Part I or dividends in Part II, OR if you had a foreign account or were a grantor of or a transferor to a foreign trust, you must answer both questions in Part III. Please see page 19 of the instructions.

	Yes	No
A At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country (see page 19 of instructions)?		X
B Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520–A, or 926.		X

☆ U.S. GOVERNMENT PRINTING OFFICE: 1980-O-311-303 EIN 93-0401026

SCHEDULE D (Form 1040)
Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

(Examples of property to be reported on Schedule are gains and losses on stocks, bonds, and similar investments, and gains (or losses) on personal assets such as a home or jewelry.)

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).

19**80**

15

Name(s) as shown on Form 1040

Your social security number

Part I Short-term Capital Gains and Losses—Assets Held One Year or Less

D

a. Kind of property and description (Example, 100 shares 7% preferred of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price less expense of sale	e. Cost or other basis, as adjusted (see instructions page 21)	f. LOSS if column (e) is more than (d) subtract (d) from (e)	g. GAIN if column (d) is more than (e) subtract (e) from (d)
1						

2 Gain from sale or exchange of a principal residence held one year or less, from Form 2119, lines 7 or 11	2		
3 Enter your share of net short-term gain or (loss) from partnerships and fiduciaries	3		
4 Add lines 1, 2 and 3 in column f and column g	4		
5 Combine line 4, column f and line 4, column g and enter the net gain or (loss)		5	
6 Short-term capital loss carryover from years beginning after 1969		6	( )
7 Net short-term gain or (loss), combine lines 5 and 6		7	

Part II Long-term Capital Gains and Losses—Assets Held More Than One Year

8							

9 Gain from sale or exchange of a principal residence held more than one year, from Form 2119, lines 7, 11, or 18	9		
10 Enter your share of net long-term gain or (loss) from partnerships and fiduciaries	10		
11 Add lines 8, 9 and 10 in column f and column g	11		
12 Combine line 11, column f and line 11, column g and enter the net gain or (loss)		12	
13 Capital gain distributions		13	
14 Enter gain, if applicable, from Form 4797, line 5(a)(1)		14	
15 Enter your share of net long-term gain from small business corporations (Subchapter S)		15	
16 Combine lines 12 through 15		16	
17 Long-term capital loss carryover from years beginning after 1969		17	( )
18 Net long-term gain or (loss), combine lines 16 and 17		18	

Note: *If you have capital loss carryovers from years beginning before 1970, do not complete rest of form. See Form 4798 instead. Otherwise, complete this form on reverse.*

Schedule 1040 1980 Page 2

Part II Summary of Parts I and II

19 Combine lines 7 and 18, and enter the net gain or (loss) here	19	(100,000)
20 If line 19 shows a gain—		
a Enter 60% of line 18 or 60% of line 19, whichever is smaller. Enter zero if there is a loss or no entry on line 18	20a	
If the amount you enter on this line is other than zero, you may be liable for the alternative minimum tax. See Form 6251.		
b Subtract line 20a from line 19. Enter here and on Form 1040, line 14	20b	
21 If line 19 shows a loss—		
a Enter one of the following amounts: (*i*) If line 7 is zero or a net gain, enter 50% of line 19, (*ii*) If line 18 is zero or a net gain, enter line 19; or, (*iii*) If line 7 and line 18 are net losses, enter amount on line 7 added to 50% of the amount on line 18	21a	(50,000)
b Enter here and enter as a loss on Form 1040, line 14, the smallest of: (*i*) The amount on line 21a, (*ii*) $3,000 ($1,500 if married and filing a separate return); or, (*iii*) Taxable income, as adjusted	21b	(3,000)
Note: *If the loss on line 21a is more than the loss shown on line 21b, complete Part IV to determine post-1969 capital loss carryover from 1980 to 1981.*		

Part IV **Computation of Post-1969 Capital Loss Carryovers from 1980 to 1981**
(Complete this part if the loss on line 21a is more than the loss shown on line 21b)

Section A.—Short-term Capital Loss Carryover

22 Enter loss shown on line 7; if none, enter zero and skip lines 23 through 27—then go to line 28	22	
23 Enter gain shown on line 18. If that line is blank or shows a loss, enter zero	23	
24 Reduce any loss on line 22 to the extent of any gain on line 23	24	
25 Enter amount shown on line 21b	25	
26 Enter smaller of line 24 or 25	26	
27 Subtract line 26 from line 24	27	
Note: *The amount on line 27 is the part of your short-term capital loss carryover from 1980 to 1981 that is from years beginning after 1969.*		

Section B.—Long-term Capital Loss Carryover

28 Subtract line 26 from line 25. **(Note:** *if you skipped lines 23 through 27, enter amount from line 21b*)	28	3,000
29 Enter loss from line 18; if none, enter zero and skip lines 30 through 33	29	100,000
30 Enter gain shown on line 7. If that line is blank or shows a loss, enter zero	30	0
31 Reduce any loss on line 29 to the extent of any gain on line 30	31	100,000
32 Multiply amount on line 28 by 2	32	6,000
33 Subtract line 32 from line 31	33	94,000
Note: *The amount on line 33 is the part of your long-term capital loss carryover from 1980 to 1981 that is from years beginning after 1969.*		

☆ U.S. GOVERNMENT PRINTING OFFICE : 1980 —O- 313-065 —95 1998423

Form **2119**

Department of the Treasury
Internal Revenue Service

Sale or Exchange of Principal Residence

▶ See instructions on back.
▶ Attach to Form 1040.

1980
25

Note: *Do not include expenses you are deducting as moving expenses on Form 3903.*

Name(s) as shown on Form 1040: HARRY E CALBORN

Your social security number: 431 14 0100

		Yes	No
1 (a)	Date former residence sold ▶ 9-23-80		
(b)	Have you ever postponed any gain on the sale or exchange of a principal residence?		X
(c)	Have you ever claimed a credit for purchase or construction of a new principal residence? (If "Yes," see Form 5405.)		X
(d)	If you were on active duty in the U.S. Armed Forces or outside of the U.S. after the date of sale of former residence, enter dates. From ____ to ____		
2 (a)	Date new residence was bought ▶ Built 1953		
(b)	If new residence was constructed by you, date construction began ▶		
(c)	Date you occupied new residence ▶ Apr. 1 1980		
(d)	If you answered "Yes," to 1(c), did anyone live in your new replacement residence before you did?		X
(e)	Were both the old and new properties used as your principal residence?	X	
(f)	Were any rooms in either residence rented out or used for business at any time? (If "Yes," see note in line 7 and attach computation.)		X

Part I Computation of Gain and Adjusted Sales Price

3	Selling price of residence. (Do not include selling price of personal property items.)	3	725 000
4	Commissions and other expenses of sale	4	410 88
5	Amount realized (subtract line 4 from line 3)	5	314 812
6	Basis of residence sold	6	410 188
7	Gain on sale (subtract line 6 from line 5). (If line 6 is more than line 5, enter zero and do not complete the rest of form.) If you bought another principal residence during the allowed replacement period or you elect the one time exclusion in Part III, continue with this form. Otherwise, enter the gain on Schedule D (Form 1040), line 2 or 9. If you intend to replace the residence within the allowed replacement period see instruction B.	7	314 812
	Note: *Do not include in line 7 the amount attributable to rented rooms or other business purposes; instead, report separately on Form 4797.*		
8	Fixing-up expenses	8	—
9	Adjusted sales price (subtract line 8 from line 5)	9	314 812

Part II Computation of Gain to be Postponed and Adjusted Basis of New Residence

10	Cost of new residence	10	285 000
11	Gain taxable this year. (Subtract line 10 from line 9. Do not enter more than line 7.) If line 10 is more than line 9, enter zero. Enter any taxable gain on Schedule D (Form 1040), line 2 or 9. If you were 55 or over on the date of sale, see Part III	11	
12	Gain to be postponed (subtract line 11 from line 7)	12	
13	Adjusted basis of new residence (subtract line 12 from line 10)	13	

Part III Computation of Exclusion, Gain to be Reported, and Adjusted Basis of New Residence

		Yes	No
14 (a)	Were you 55 or over on date of sale?	X	
(b)	Was your spouse 55 or over on date of sale? (If you answered "No" to 14(a) and 14(b), do not complete the rest of form.)		
(c)	If you answered "Yes" to 14(a) or 14(b) did you own and use the property sold as your principal residence for a total of at least 3 years (except for short temporary absences) of the 5-year period before the sale? (If you are 65 or over, see instruction C.)	X	
(d)	If you answered "Yes" to 14(c), do you elect to take the once in a lifetime exclusion of the gain on the sale? (If "Yes," check yes box and complete the balance of Part III. If "No," return to Part II, line 12 above.)	X	
(e)	At time of sale, was the residence owned by: [X] you, [ ] your spouse, [ ] both of you?		
(f)	Social security number of spouse, at time of sale, if different from number on Form 1040 ▶ (Enter "none" if you were not married at time of sale.)		

15	Exclusion: Enter the smaller of line 7 or $100,000 ($50,000, if married filing separately)	15	100 00
16	Part of gain included (subtract line 15 from line 7)	16	214 812
17	Cost of new residence. If you did not buy a new principal residence, enter "None." Then enter the gain from line 16 on Schedule D (Form 1040), line 9, and do not complete the rest of Form 2119	17	285 000
18	Gain taxable this year. (Subtract the sum of lines 15 and 17 from line 9. The result cannot be more than line 16.) If line 17 plus line 15 is more than line 9, enter zero. Enter any taxable gain on Schedule D (Form 1040), line 9	18	0
19	Gain to be postponed (subtract line 18 from line 16)	19	214 812
20	Adjusted basis of new residence (subtract line 19 from line 17)	20	60 188

Instructions

General Instructions

A. Purpose of Form.—Use this form to report any gain on the sale of your principal residence whether or not you replace it with a new principal residence. A taxable gain must be reported on Schedule D (Form 1040). A loss is not deductible.

B. Postponement of Gain on Sale of Principal Residence.—Unless you elect to exclude it according to Instruction C, gain from the sale of your principal residence may have to be postponed if:

(1) within 18 months before or after the sale, you buy and occupy another principal residence; or

(2) before the sale or within 18 months after the sale, you begin construction of a new principal residence and occupy it within 18 months before and 2 years after the sale.

Use Parts I and II to figure the gain that must be postponed.

Note: *If you are on active duty in the U.S. Armed Forces for more than 90 days or living and working outside the United States, after the date of sale of your old residence, that time is not counted in figuring your replacement period. However, this replacement period is never permitted to extend beyond 4 years after the date of sale.*

Any gain postponed in the year you sell your old residence is subtracted from the cost of your new residence, giving you a lower cost basis in your new residence. If you sell the new residence in a later year and do not replace it, the postponed gain will be taxed in that year. However, see instruction C. If you do replace it, you may continue to postpone the gain.

Principal Residence.—Postponing gain applies only to the sale of your principal residence. Usually, the home in which you live is your principal residence. For example, this may be a house, houseboat, house trailer, cooperative apartment, or condominium.

If you have more than one residence, your principal residence is the one you physically occupy most of the time. If you change your principal residence more than once during the replacement period, only the last residence bought qualifies as your new residence for the purpose of postponing gain, unless you sold the residence because of a job relocation and are allowed a moving expense deduction.

If you plan to replace your residence but have not done so by the time you file your return, and the replacement period has not expired, attach Form 2119 to Form 1040 for the year of sale, but complete lines 1(a), 2(a), and 3 through 7 only. Indicate in question 2(a) of the form that you have not yet bought a replacement residence.

If you replace your residence after your return is filed but within the replacement period, and it costs you at least as much as the adjusted sales price of your old residence, you should notify in writing the Director of the Internal Revenue Service Center where you filed your return and attach another Form 2119.

If your new residence costs less than the adjusted sales price of your old residence, or if you do not buy or start construction of your new residence within 18 months from the date of sale of your old residence, you must file Form 1040X with attached Schedule D and a new Form 2119 for the year of sale showing the amount of the gain you are required to report. Interest will be charged on the additional tax due on this gain.

If you paid tax on the gain from the sale of your old residence, and buy and occupy a new residence within the replacement period, you should file Form 1040X with attached Form 2119 if you are entitled to a refund.

C. Exclusion of Gain on Sale of Residence.—If you sold your principal residence, you may elect to exclude from your income part or all of the gain on the sale if:

(1) you were 55 or over on the date of the sale;

(2) you owned and occupied your residence for periods totaling at least 3 years within the 5 year period ending on the date of sale; and

(3) neither you nor your spouse has previously elected this exclusion after July 26, 1978.

If you meet these requirements, you may elect to exclude up to $100,000 of your gain on the sale. If you are married filing separately, however, you may elect to exclude up to only $50,000 of gain on each separate return. Make the election in Part III of Form 2119. If you are 65 or over on the date of sale, you may substitute 5 of the last 8 years for 3 of the last 5 years.

The amount of gain excluded from your income is never taxed. The balance of the gain, in excess of the amount excluded, is taxed in the year of sale, unless you buy a new residence during the replacement period.

Generally, you may make or revoke an election to exclude gain on the sale of your principal residence at any time within 3 years from the due date, including extensions, of the return for the year the residence was sold. Use Form 1040X to amend your return.

If you and your spouse jointly hold the property and you file a joint return, only one of you must meet the age, ownership, and use requirements.

If the property is not jointly owned, only the spouse who owns the property must meet the requirements regardless of filing status on Form 1040.

If you are married at the time of sale, both you and your spouse must make the election to exclude the gain. If you do not file a joint return with that spouse, he or she must indicate consent to the election by writing in the bottom margin of Form 2119 or on an attached statement, "I consent to Part III election," and signing.

The election does not apply separately to you and your spouse. If you and your spouse make an election during marriage and later divorce, no further elections are available to either of you or to your new spouse if you remarry.

D. Consent of You and Your Spouse to Apply Separate Gain on Sale of Old Residence to Basis of New Residence.—Sometimes one spouse may own the old residence separately, but both spouses may own the new residence jointly (or vice versa). In such cases, the gain from the sale of the old residence on which tax is postponed and the resulting adjustment to the basis of the new residence may be divided between them. You and your spouse may make such a division only if:

(1) Both of you use the old and the new residences as your principal residence; and

(2) Both of you indicate consent in the bottom margin of Form 2119 or on an attached statement by writing: "We consent to have the basis of the new residence reduced by the gain on sale of the old residence." Both of you must sign this consent.

If both of you do not consent, you must determine the recognition of gain from the sale of the old residence in the regular way with no division.

Line-By-Line Instructions

Line 3. Selling Price of Residence.—Enter the amount of money you received, the amount of all notes, mortgages, or other liabilities to which the property was subject, and the fair market value of any other property you received.

Line 4. Commissions and Other Expenses of Sale.—This includes sales commissions, advertising expenses, attorney and legal fees, etc., incurred in order to sell the old residence. Loan charges, such as "loan placement fees" or "points" charged the seller, generally are selling expenses.

Line 6. Basis of Residence Sold.—This includes the original cost of the property, commissions, and other expenses incurred in its purchase, plus the cost of improvements. Subtract any depreciation allowed or allowable, any casualty loss taken on the residence, any energy credit taken, and the postponed gain on the sale or exchange of a previous principal residence. For more information, see **Publication 551,** Basis of Assets.

Line 8. Fixing-up Expenses.—These are decorating and repair expenses incurred only to assist the sale of the old property. They must have been incurred for work performed within 90 days before the contract to sell was signed, and must have been paid for not later than 30 days after the sale. Do not include capital expenditures for permanent improvements or replacements which are added to the basis of the property sold.

Note: *Fixing-up expenses are considered* **only** *in figuring adjusted sales price to determine the gain on which tax is postponed. They are not deductible in determining the actual profit on the sale of your old residence.*

Lines 10 and 17. Cost of New Residence.—The cost of your new residence includes one or more of the following:

(a) cash payments;

(b) the amount of any mortgage or other debt on the new residence;

(c) commissions and other purchase expenses you paid;

(d) construction costs (when you build your own residence) for the period beginning 18 months before and ending 2 years after the sale of the old residence; and

(e) if you buy rather than build your new residence, all capital expenditures made within 18 months before and 18 months after the sale of the old residence.

For more information, please get **Publication 523,** Tax Information on Selling Your Home, from most IRS offices.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1980—O-313-146 EI#430814328

Form **5695**
Department of the Treasury
Internal Revenue Service

Energy Credits

▶ Attach to Form 1040. ▶ See Instructions on back.

1980
34

Name(s) as shown on Form 1040
HARRY E. ELLSWORTH

Your social security number
431 14 01

Enter in the space below the address of your principal residence on which the credit is claimed if it is different from the address shown on Form 1040.

Part I Fill in your energy conservation costs (but do not include repair or maintenance costs).

If you have an energy credit carryover from a previous tax year and no energy savings costs this year, skip to Part III, line 16.

A. Answer the following question: Was your principal residence substantially completed before April 20, 1977? . . . ☒ Yes ☐ No

B. If you checked the "NO" box, you CANNOT claim an energy credit for conservation cost. Do NOT fill in lines 1 through 7 of this form.

1 Energy Conservation Items:			
a Insulation	1a		
b Storm (or thermal) windows or doors	1b		
c Caulking or weatherstripping	1c		
d A furnace replacement burner that reduces the amount of fuel used	1d		
e A device for modifying flue openings to make a heating system more efficient	1e		
f An electrical or mechanical furnace ignition system that replaces a gas pilot light	1f		
g A thermostat with an automatic setback	1g		
h A meter that shows the cost of energy used	1h		
2 Total (add lines 1a through 1h)	2		
3 Maximum amount	3	$2,000	00
4 Enter the total energy conservation costs for this residence from your 1978 and 1979 Form 5695, line 2	4		
5 Subtract line 4 from line 3 (If line 4 is more than line 3, do not complete any more of this part. You cannot claim any more energy conservation credit for this residence.)	5		
6 Enter the amount on line 2 or line 5, whichever is less	6		
7 Enter 15% of line 6 here and include in amount on line 15 below	7		

Part II Fill in your renewable energy source costs (but do not include repair or maintenance costs).

If you have an energy credit carryover from a previous tax year and no energy savings costs this year, skip to Part III, line 16.

8 Renewable Energy Source Items:			
a Solar	8a		
b Geothermal	8b		
c Wind	8c		
9 Total (add lines 8a through 8c)	9		
10 Maximum amount	10	$10,000	00
11 Enter the total renewable energy source costs for this residence from your 1978 Form 5695, line 5 and 1979 Form 5695, line 9	11		
12 Subtract line 11 from line 10 (If line 11 is more than line 10, do not complete any more of this part. You cannot claim any more renewable energy source cost credit for this residence.)	12		
13 Enter amount on line 9 or line 12, whichever is less	13		
14 Enter 40% of line 13 here and include in amount on line 15 below	14		

Part III Fill in this part to figure the limitation

15 Add line 7 and line 14. *If less than $10, enter zero*	15		
16 *Enter your energy credit carryover from a previous tax year*	16		
17 Add lines 15 and 16	17		
18 Enter the amount of tax shown on Form 1040, line 37	18		
19 Add lines 38 through 44 from Form 1040 and enter the total	19		
20 Subtract line 19 from line 18. If zero or less, enter zero	20		
21 Residential energy credit. Enter the amount on line 17 or line 20, whichever is less. Also, enter this amount on Form 1040, line 45	21		

64-054 O - 86 - 4

General Instructions

Two energy credits make up the residential energy credit, each with its own conditions and limits. These credits are based on: (1) Costs for home energy conservation, and (2) Costs for renewable energy source property.

The credit is based on the cost of items installed in your principal residence after April 19, 1977, and before January 1, 1986. The cost of the items includes the cost of installing them.

Qualified expenditures financed with nontaxable Federal, State, or other grants cannot be used to figure the energy credit.

Purpose.—Use this form to figure your residential energy credit if you had qualified energy saving items installed in your principal residence. The instructions below list conditions you must meet to take the credit. If you have an energy credit carryover from the previous tax year and no energy saving costs this year, fill in only Part III of the form. Attach Form 5695 to your tax return. For more information, please get **Publication 903,** Energy Credits for Individuals.

What is your principal residence?—To qualify as your principal residence, your residence must meet all of the conditions below.

- It must be the home where you and your family live (you may own it or rent it from another person).
- It must be in the United States.

A summer or vacation home does not qualify.

If you live in a condominium or cooperative housing corporation dwelling unit, it may qualify. Please get **Publication 903** for more details.

If you and another person own and use different principal residences and share the cost of qualified energy conservation property or renewable energy source property intended for joint use, each of you may claim the energy credit as a separate taxpayer. Divide the amount of qualified expense among each person on the basis of their share of the contribution to the total cost. This type of expenditure is effective if made after April 1, 1980.

For energy conservation items to qualify, your principal residence must have been substantially completed before April 20, 1977. A dwelling unit is considered substantially completed when it can be used as a personal residence even though minor items remain unfinished.

Note: *You may claim the maximum credit on each principal residence you live in during the tax year. See the instructions for figuring the credit for more than one principal residence.*

What are energy saving items?—You can take the credit for two kinds of energy saving items: energy conservation items and renewable energy source items.

Energy conservation items are limited to:

- insulation (fiberglass, cellulose, etc.) for ceilings, walls, floors, roofs, water heaters, etc.
- storm (or thermal) windows or doors for the outside of your residence.
- caulking or weatherstripping for windows or doors for the outside of your residence.
- a furnace replacement burner that reduces the amount of fuels used.
- a device for modifying flue openings to make a heating system more efficient.
- an electrical or mechanical furnace ignition system that replaces a gas pilot light.
- a thermostat with an automatic setback.
- a meter that shows the cost of energy used.

To take the credit for an energy conservation item, you must:

- install them in your principal residence which was substantially completed before April 20, 1977,
- be the first one to use the item, and
- expect it to last at least 3 years.

The credit for energy conservation items cannot be more than $300.

Renewable energy source items include solar, wind, and geothermal energy items which heat or cool your principal residence or provide hot water or electricity for it.

Examples of solar energy items include:

- collectors,
- rockbeds,
- heat exchangers, and
- solar panels installed on roofs (including those installed as a roof or part of a roof).

An example of an item that uses wind energy is a windmill that produces energy in any form (usually electricity) for your residence.

To take the credit for a renewable energy source item, you must:

- be the first one to use the item, and
- expect it to last at least 5 years.

The credit for renewable energy source items cannot be more than $4,000.

What items are NOT eligible for the energy credit?—You cannot take the credit for items such as the following:

- carpeting;
- drapes;
- wood paneling;
- wood or peat-burning stoves;
- hydrogen fueled residential equipment;
- siding for the outside of your residence;
- heat pump (both air and water);
- fluorescent replacement lighting system;
- replacement boilers and furnaces, and
- swimming pools used to store energy.

Figuring the credit for more than one principal residence.—You can take the maximum credit for each principal residence you live in. If you use all of your credit for one residence and then move, you may take the maximum credit amount on your next residence.

For example, if you sold your principal residence in May of 1980 and bought another in June, you would be entitled to take up to $300 credit on each residence for energy conservation items.

To figure your allowable 1980 energy credit for more than one principal residence, follow these instructions:

(1) Fill out Part I or II on a separate Form 5695 for each principal residence.

(2) Enter the total of all parts on line 15 of one of the forms.

(3) In the space above line 15, write "More than one principal residence."

(4) Attach all forms to your return.

Caution: *You should keep a copy of each Form 5695 that you file for your records. For example, if you sell your principal residence, you will need to know the amount of the credit claimed in prior tax years. You must reduce the basis of your principal residence by the amount of energy credit taken against your tax, if the items for which the credit is taken are a proper increase to the basis.*

What to do with an energy credit when it's more than your tax.—If your credit for this year is more than your tax minus certain other credits, you can carry over the excess energy credit to the following tax year.

Carryover for tax year in which the alternative minimum tax applies.—If the alternative minimum tax applies, you may not receive the full tax benefit for the energy credit claimed during the tax year. If so, the amount of the energy credit benefit you lose is eligible for carryover. See **Publication 525,** Taxable and Nontaxable Income, for more details.

Specific Instructions

Part I, lines 1a through 1h (insulation, storm (or thermal) windows or doors, caulking or weatherstripping, etc.).—Enter your energy conservation costs only for this tax year. Count the cost of the item and its installation in or on your principal residence. Do not include the cost of repairs or maintenance for energy conservation items.

Part I, line 4.—Enter your total energy conservation costs from 1978 and 1979 for this principal residence. If you had energy conservation costs in the previous tax year but could not take a credit because it was less than $10, enter zero.

Part II, lines 8a through 8c (solar, geothermal, and wind).—Enter your renewable energy source costs only for this tax year. Count the cost of the item and the cost of labor for its assembly, preparation, and installation in connection with your principal residence. Do not include the cost of repairs or maintenance for renewable energy source items.

Part II, line 11.—Enter your total renewable energy source costs from 1978 and 1979 for this principal residence. If you had renewable energy source costs in the previous tax year but could not take a credit because it was less than $10, enter zero.

Part III.—The amount of your energy credit is limited to your tax less other credits. If you have an amount on line 17 which is more than line 20, you can carry over the excess energy credit to the next tax year.

Part III, line 16.—If your tax for the previous tax year was less than the amount of energy credit, you have a credit carryover to this tax year. Enter the carryover amount on this line.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1980—O-313-217 96-0876140

Supplement to { Form 8119 / Schedule / Statement } STATEMENT BL-3

Year 1980 Name

(6). Cost				
Bldg (Two-Unit Town	1,00.			
Well pump & Installation	4100			
Draperies, Blinds, etc	1,400			
Surround & Panel, trim	5100			
Insulation	2100			
Remodeling, Decorating, etc	15 000			
Cost of Land (2½ acres)	12,500			
Survey	600			
Paved Driveways on Land	5,000			
Well Drilled	1,000			
2½ acres underground Sprinkler Sys	7,100			
Fencing	3,700			
Graded	1400			
Corrals	3100			
Basis of Res Sold	362,800		362,800	
(9) Gain on Sale			314,812	
(10) Cost of New Resid			285,000	
Gain Reported this year			29,812	
(Recog. @ 60% * is 11,925 to Cap Gain				
on Exclud & rest Recog. Gain Would be $ 255,188.)				
677,612 Net After Commission				
362 800 Cost of Improvements				
314812				

Supplement to { Form 2119 / Schedule / Statement }

STATEMENT BL3

Year 1970

Name C. L. BOURNE HOFFMAN

Sale of Existing or Principal Residence:				
Part I Part 2				
(2) Selling Price - Land		$ 275,000		
- Home		450,000		
		$ 725,000		
(4) Fixing Costs of Sale		- 19,706		
" " " "		- 27,682		
5		$ 677,612		677,612
Furniture and 1951 Cadillac		$ 3,100		
Fruit Trees on Land	1953	65,000		
Sale of Existing Home	1956	6,400		
Fireplace - Den & Patio	1958	16,500		
" Addition & CP	1960	25,000		
Entire Home	1966	27,800		
Existing Home	1971	14,200		
Wood Burner	1954	1,100		
Fireplace Insert	"	640		
" "	1962	1,420		
Heating During Remodel	1971	2,140		
Pool	1958	15,800		
Guest House	1965	17,500		
Pool Bldg	1967	12,800		
Office Room Addition	1972	4,500		
Heating System	1962	6,150		
Landscaping	1973	6,300		
Additional Fruit Trees		1,000		
Sprinkler System		2,500		
Sidewalks / Fence		2,600		
Patio & Planting		3,800		
Ornamental Iron Fence		—		
Fence, Patio, Etc		3,760		
Air Conditioner		2,600		
Carpeting		9,100		
Drapes		10,500		
Fixtures		4,600		
Misc. Items not yet		1,800		

[redacted]

(Please Print)

CREATIVE TAX PLANNING
LAMB-WATSON CONSULTING
1700 E. Desert Inn Rd. #412
Las Vegas, Nevada 89109
I.D. 88-0152519

[redacted] Form 1040

2145

Internal Revenue Service Center
Ogden, UT **84201**

Form **1040-ES** | **1980 Declaration-Voucher**

Department of the Treasury
Internal Revenue Service

A. Estimated tax for the year ending 12/80 (month and year)	B. Overpayment from last year credited to estimated tax for this year
$ 10,000.00	$

Number **1**
(Calendar year—Due April 15, 1980)

Return this form with check or money order payable to the Internal Revenue Service.

1 Amount from line 18 on worksheet ▶	$ 2,500.00
2 Amount of overpayment credit from last year (all or part) to be applied ▶	
3 Amount of this payment (subtract line 2 from line 1) ▶	$ 2,500.00

File this form even if line 3 is zero.

Sign here
Your signature
Spouse's signature (if joint declaration)

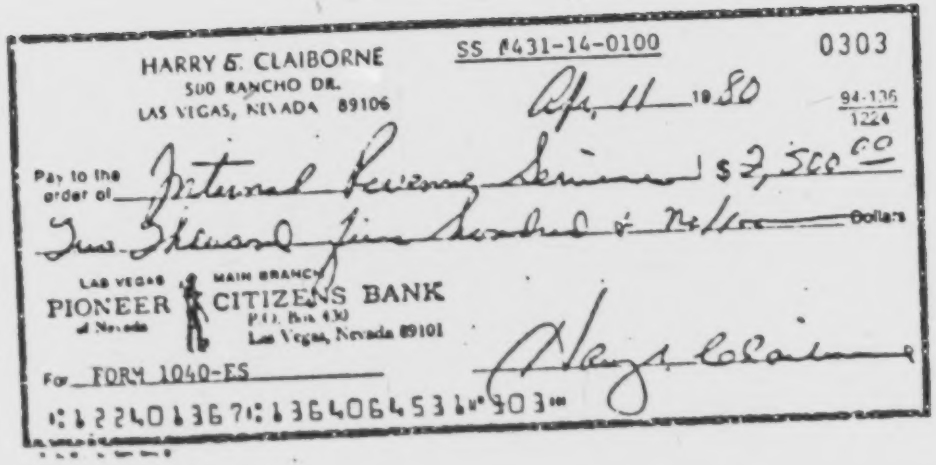
Please type or print

Your social security number	Spouse's number, if joint declaration
431-14-0100	

First name and middle initial (of both spouses if joint declaration)	Last name
HARRY E.	CLAIBORNE

Address (Number and street)
810 PINEHURST DRIVE

City, State, and ZIP code
LAS VEGAS NEVADA, 89109



HARRY E. CLAIBORNE
500 RANCHO DR.
LAS VEGAS, NEVADA 89106

SS #431-14-0100

0303

Apr. 11 19 80

94-136
1224

Pay to the order of Internal Revenue Service $ 2,500.00

Two Thousand Five Hundred & No/100 Dollars

LAS VEGAS MAIN BRANCH
PIONEER CITIZENS BANK
of Nevada P.O. Box 630
Las Vegas, Nevada 89101

For FORM 1040-ES

Harry E. Claiborne

⑆122401367⑆136406453⑆0303

2147

original in FR personal file Sept 1980 mes

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA
300 LAS VEGAS BOULEVARD SOUTH
LAS VEGAS, NEVADA 89101

CHAMBERS OF
JUDGE HARRY E. CLAIBORNE
386-6432

Dear Frank

Would you please try to work out a way that I could get my money from his estate. For the first time in my life I am desperately in need of money.

Yours,

Nancy

LN
8-31-83

Creative Tax Planning

April 6, 1981

Consulting Services

- Accounting
- Bookkeeping
- Payrolls
- Union Reports
- Computer Services
- Income Tax
  - Corporation
  - Partnership
  - Individual
- Tax Audit Assistance
- Tax Planning
- Investments
- Business Consulting & Management
- Insurance & Bonding
  - Life
  - Health
  - Casualty
  - Homeowners
  - Business
  - Auto
  - Group

Tax Deferrals

- Pension Plans
- I.R.A. Plans
- Profit Sharing
- Keogh Plans
- Employee Thrift
- Estate & Trust Planning
- Notary Public

Tax Sheltered Investments

Judge Harry Claiborne
300 Las Vegas Blvd. South
Las Vegas, Nevada 89101

Dear Judge Claiborne,

Attached is a form for determining the cost basis of the property you sold. First we will treat the sale of your home as one transaction and the sale of the acerage as a separate transaction.

On your home we should be able to work up a figure that would cause that transaction to be tax free since you qualify for the $100,000 tax free gain on the sale of your present residence. The sale of the land will be taxed as a long term capital gain on your profit and you will be allowed to pay the tax as you receive the increase.

The possibility of taking a loss on your business looks good. We will assemble supporting information with your help to determine the amount of this loss.

On the form we start with the purchase price #1, then the additional costs of purchase #2. Then make a list of all improvements #3. This should be a very extensive list, and last the cost of selling #4. Most of this information will come from your closing statement.

I assume from our discussion that you wish to have your entire income tax return completed by us. In that case we need all your interest expense, medical expense, copies of your tax returns for the tax years 1973 through 1979 and any business expense you incurred in connection with your practice prior to your appointment.

Sincerely,

Jerry A. Wilson, C.P.A.
Jw:ll

Attachments: (2)

Jerry Wilson Consulting

1700 EAST DESERT INN ROAD • SUITE 412 • LAS VEGAS, NEVADA 89109 • (702) 737-0700 • 737-0711

Form **4868**
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

1980

Please Print or Type	Name (If joint return, give first names and initials of both) Last name	Your social security number
	Harry E. Claiborne	431 14 0100
	Present home address (Number and street, including apartment number, or rural route)	Spouse's social security no.
	1908 Plaza de la Cruz	
	City, town or post office, State, and ZIP code	
	Las Vegas, Nevada 89102	

Note: *File this form with the Internal Revenue Service Center where you must file your income tax return and pay the amount shown on line 6 below.* **This is not an extension of time for payment of tax.** *The law requires that a penalty be charged for late payment of tax unless you show reasonable cause for not paying the tax when due (see Instruction G).*

If you expect to file a 1980 gift tax return (Form 709) due following the close of the fourth calendar quarter of 1980, check this box ☐

I request an automatic 2-month extension of time until June 15, 1981, in which to file Form 1040 for the calendar year 1980 (or if a fiscal year return until ....., 19....., for the tax year beginning ....., 1980, and ending ....., 1981).

1 Total income tax you expect to owe for 1980		42,847.96
Note: *You must enter an amount on line 1. If you do not expect to owe tax, enter zero (0). You may estimate the amount.*		
2 Federal income tax withheld	17,847.96	
3 1980 estimated tax payments (include 1979 overpayment allowed as a credit)	4,182.41	
4 Other payments (see instruction E)		
5 Total (add lines 2, 3, and 4)		22,030.37
6 Income tax balance due (subtract line 5 from line 1). Pay in full with this form ▶		20,817.59
7 Total gift tax you expect to owe for 1980 (see instruction E). **Note:** *This is the amount you expect to owe for the gift tax return due following the close of the fourth calendar quarter of 1980* ▶		

Signature and Verification

If Prepared by Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature Harry E. Claiborne Date April 13 1981

Spouse's signature (if filing jointly, BOTH must sign even if only one had income) Date

If Prepared by Someone Other Than Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; that I am authorized to prepare this form; and that I am:

- ☐ A member in good standing of the bar of the highest court of (specify jurisdiction) .....
- ☐ A certified public accountant qualified to practice in (specify jurisdiction) .....
- ☐ A person enrolled to practice before the Internal Revenue Service.
- ☐ An authorized agent holding a power of attorney. (You need not send in the power of attorney unless requested.)
- ☐ A person in close personal or business relationship to the taxpayer who cannot sign this form because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the taxpayer cannot sign this form are .....

.....

Signature of preparer other than taxpayer Date

See instructions on back.

Form **4868** (1980)

Instructions

A. Purpose of Form 4868.—Use this form to ask for an automatic 2-month extension of time to file Form 1040. Do not request an automatic extension if any of the following apply:

- You want the IRS to figure your tax.
- You are under a court order to file your return by the regular due date.
- You will receive an extension of time to file while outside the United States and Puerto Rico on April 15, 1981.

The extension will be granted if you complete this form properly, file it on time, and pay with it the amount of tax shown on line 6. We will notify you **only** if your request for an extension is denied.

Any extension of time granted you for filing your 1980 calendar year income tax return will also extend the time for filing a 1980 gift tax return due by April 15, 1981, following the close of the fourth calendar quarter of 1980.

B. When to File.—File Form 4868 by April 15, 1981. If you are filing a fiscal year return, file Form 4868 by the regular due date of Form 1040. If the due date falls on a Saturday, Sunday, or legal holiday, file by the next regular workday.

You may file Form 1040 any time before the 2-month period ends.

C. Filing Form 2688.—We will not accept Form 2688, Application for Extension of Time to File U.S. Individual Income Tax Return, until you have first used Form 4868, except in cases of undue hardship.

If you have filed Form 4868 and still need more time, use Form 2688 or write a letter of explanation. You must show reasonable cause. Send Form 2688 or the letter to the Internal Revenue Service Center where you file your Form 1040. (See Where To File, below.)

If you need a further extension, ask for it early so that, if denied, you can still file your return on time.

D. Where to File

Mail this form to the **Internal Revenue Service Center** for the place where you live.

If you are located in	Use this address
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Delaware, Maryland, District of Columbia, Pennsylvania	Philadelphia, PA 19255
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA 31101
Michigan, Ohio	Cincinnati, OH 45999
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO 64999
California, Hawaii	Fresno, CA 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Memphis, TN 37501
American Samoa	Philadelphia, PA 19255
Guam	Commissioner of Revenue and Taxation Agana, GU 96910
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non permanent residents	Philadelphia, PA 19255
Virgin Islands: Permanent residents	Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI 00801
A.P.O. or F.P.O. address of	Miami—Atlanta, GA 31101 New York—Holtsville, NY 00501 San Francisco—Fresno, CA 93888 Seattle—Ogden, UT 84201
Foreign country: U.S. citizens and those excluding income under section 911 or 931, or claiming deductions under section 913	Philadelphia, PA 19255

We have provided specific instructions for most of the lines on the form. Those lines that do not appear in the instructions are self-explanatory.

E. How to Fill Out This Form.—At the top, fill in the spaces for your name, address, social security number, and spouse's social security number if you are filing a joint return. If you expect to file a 1980 gift tax return (Form 709) due following the close of the fourth calendar quarter of 1980, check the box on the front of this form. Below that, if you are on a fiscal year, fill in the date on which your 2-month extension will end and the dates your tax year begins and ends.

Line 4.—Enter other payments and credits that you expect to show on Form 1040.

Line 7.—If you checked the gift tax box on the front of this form you may pay with Form 4868 the total gift tax you expect to owe. Enter the total on line 7.

If your spouse is filing a separate Form 4868, enter on your form only the total gift tax you expect to owe.

If you are filing Form 4868 with your spouse, enter on line 7 the total gift tax the two of you expect to owe. However, if each of you expects to file a gift tax return, also show in the space to the right of line 7 how much gift tax each expects to owe for 1980.

Below line 7, sign and date the form. If someone other than the taxpayer prepares the form, that person must check one of the boxes showing that he or she is authorized to do so, and then sign and date the form.

If you send only one check for both income and gift tax due, attach a statement showing how much of the check applies to each type of tax.

F. How to Claim Credit for Payment Made With This Form.—Show the amount paid (line 6) with this form on Form 1040, line 58.

If you and your spouse file a joint Form 4868 for 1980 but do not file a joint income tax return for the year, you may claim the total automatic extension tax payment on your separate return or on your spouse's separate return or you may divide it in any agreed amounts. Be sure to enter the social security numbers of both spouses on the separate Form 1040 returns.

If you and your spouse file separate Forms 4868 for 1980 and you file a joint income tax return for the year, enter on Form 1040, line 58, the sum of the amounts paid on the separate Forms 4868. Also enter the social security numbers of both spouses in the spaces on Form 1040.

G. Penalties and Interest.—Interest will be charged from the regular due date of the return until the tax is paid. Interest is charged even though you:

(1) Have an extension granted, OR

(2) Show reasonable cause for not paying the tax.

Late Payment of Tax.—Form 4868 does not extend the time for payment of income or gift tax.

We may charge you a penalty for the late payment of tax (other than estimated tax) of ½ of 1% each month or part of a month, unless you can show reasonable cause for not paying the tax on time. The maximum penalty is 25% of the unpaid amount.

You are considered to have reasonable cause for the period covered by the automatic extension for **income tax** if the balance due on Form 1040, line 66,

(1) is not more than 10% of the amount shown as total tax on Form 1040, line 54, and

(2) is paid with Form 1040.

When you file Form 1040, if both of the above conditions are not met, the penalty for failure to pay will apply to the balance due from the regular due date of Form 1040 to the date of payment, unless you show reasonable cause.

If you have reasonable cause, attach a statement to Form 1040 giving your reason.

If you cannot show reasonable cause, figure the penalty on the total income tax due on Form 1040, line 66, from the regular due date of Form 1040 to the date of payment.

Late Filing of Return.—We may charge you a penalty of 5% of the tax due for each month or part of a month that the return is late, but not more than 25%. If you file a return late, attach a full explanation with the return.

Note: *If you include interest or either of these penalties with your payment, identify and enter these amounts in the bottom margin of Form 1040, page 2. Do not include the interest or penalty amounts in* **Balance Due** *on line 66.*

H. Termination of Extension.—IRS may end the automatic extension at any time by mailing a notice of termination to you or to the person who requested the extension for you. We will mail the notice at least 10 days before the termination date shown in the notice.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1980—O-313-188

TREASURY
FISCAL SERVICE
DIVISION OF DISBURSEMENT

SAN FRANCISCO, CALIFORNIA — Check No. 5,604,724 SYMBOL 3129

United States Treasury

PAY TO THE ORDER OF HARRY E CLAIBORNE

1908 PLAZA DE LE CRUZ
LAS VEGAS NV 89102

DATE: 07 24 81

12/80

DOLLARS $644256 00

24 TAX REF

431140100 OCCEN 88

:000005184: 05604724 4: ,,000644256 00,,

DO NOT FOLD BENEATH THIS LINE

1 Control Number		2 Employer's State number

3 Employer's name, address and ZIP code	4 Sub-total ☐ Cor-rection ☐ Void ☐	7 Employer's identification number
OFFICE OF THE 2. 20544		53-0127001

10 Employee's social security number	11 Federal income tax withheld	12 Wages, tips, other compensation	13 FICA tax withheld	14 Total FICA wages
	4241.71	12624.58	.00	.00

15 Employee's name (first, middle, last)	16 Pension plan coverage? Yes/No	17	18 FICA tips
CLAIBORNE	YES		

19 Employee's address and ZIP code	20 State income tax withheld	21 State wages, tips, etc.	22 Name of State
[illegible] SUPERIOR BLVD., SO. [illegible], W. 55121			
	23 Local income tax withheld	24 Local wages, tips, etc.	25 Name of locality

Wage and Tax Statement **1978**

Copy C For employee's records

This information is being furnished to the IRS and appropriate State officials

Form W-2

Department of the Treasury—Internal Revenue Service

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **1978**

3822130000403

For Privacy Act Notice, see page 3 of Instructions. | For the year January 1–December 31, 1978, or other tax year beginning , 1978, ending , 19

Use IRS label. Otherwise, please print or type.	Your first name and initial (if joint return, also give spouse's name and initial)	Last name	Your social security number
	HARRY E.	CLAIBORNE	431 14 0100
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
	500 RANCHO ROAD		
	City, town or post office, State and ZIP code		Your occupation Self-Empl. U.S.District Ct.
	LAS VEGAS, NEVADA, 89102		Spouse's occupation Judge

Do you want $1 to go to the Presidential Election Campaign Fund? X Yes No
If joint return, does your spouse want $1 to go to this fund? Yes No

Note: Checking Yes will not increase your tax or reduce your refund.

Filing Status Check only one box.

1 X Single
2 Married filing joint return (even if only one had income)
3 Married filing separate return. If spouse is also filing, give spouse's social security number in the space above and enter full name here ▶
4 Unmarried head of household. Enter qualifying name ▶ . See page 6 of Instructions.
5 Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 6 of Instructions.

Exemptions Always check the box labeled Yourself. Check other boxes if they apply.

6a X Yourself ☐ 65 or over ☐ Blind
b ☐ Spouse ☐ 65 or over ☐ Blind

Enter number of boxes checked on 6a and b ▶ 1

c First names of your dependent children who lived with you ▶ — Enter number of children listed ▶

d Other dependents: (1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $750 or more?	(5) Did you provide more than one-half of dependent's support?

Enter number of other dependents ▶

7 Total number of exemptions claimed . . . . . Add numbers entered in boxes above ▶ 1

Income Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 5 of Instructions.

8	Wages, salaries, tips, and other employee compensation	8	13,624 98
9	Interest income (If over $400, attach Schedule B)	9	5,896 42
10a	Dividends (If over $400, attach Schedule B) ; 10b Exclusion		
10c	Subtract line 10b from line 10a	10c	
11	State and local income tax refunds (does not apply unless refund is for year you itemized deductions)	11	
12	Alimony received	12	
13	Business income or (loss) (attach Schedule C)	13	65,854 12
14	Capital gain or (loss) (attach Schedule D)	14	
15	Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions)	15	
16	Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	16	6,964 92
17	Fully taxable pensions and annuities not reported on Schedule E	17	
18	Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	18	
19	Farm income or (loss) (attach Schedule F)	19	
20	Other income (state nature and source—see page 10 of Instructions) ▶	20	
21	**Total income.** Add lines 8, 9, and 10c through 20	21	92,340.44

Please attach check or money order here.

Adjustments to Income

22	Moving expense (attach Form 3903)	22	
23	Employee business expenses (attach Form 2106)	23	3,3
24	Payments to an IRA (see page 10 of Instructions)	24	
25	Payments to a Keogh (H.R. 10) retirement plan	25	
26	Interest penalty due to early withdrawal of savings	26	
27	Alimony paid (see page 10 of Instructions)	27	
28	**Total adjustments.** Add lines 22 through 27	28	24,351.33
29	Subtract line 28 from line 21	29	67,989.11

RECEIVED OCT 1 INTERNAL REVENUE SERVICE LAS VEGAS, NV.

Adjusted Gross Income

30	Disability income exclusion (attach Form 2440)	30	
31	**Adjusted gross income.** Subtract line 30 from line 29. If this line is less than $8,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions ▶	31	67,989.11

Form 1040 (1978) HARRY E. CLAIBORNE 411-14-0100 Page 2

Tax Computation	32	Amount from line 31		32	67,989.11
	33	If you do not itemize deductions, enter zero. If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41		33	3,420.56
		Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 11 of the Instructions. Also see page 11 of the Instructions if: • *You are married filing a separate return and your spouse itemizes deductions, OR* • *You file Form 4563, OR* • *You are a dual-status alien.*			
	34	Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I. Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • *The amount on line 34 is more than $20,000 ($40,000 if you checked Filing Status Box 2 or 5), OR* • *You have more exemptions than those covered in the Tax Table for your filing status, OR* • *You use any of these forms to figure your tax: Schedule D, Schedule G, or Form 4726.* Otherwise, you MUST use the Tax Tables to find your tax.		34	64,568.55
	35	Tax. Enter tax here and check if from ☐ Tax Tables or ☒ Schedule TC		35	24,919.28
	36	Additional taxes. (See page 11 of Instructions.) Enter total and check if from ☐ Form 4970, ☐ Form 4972, ☐ Form 5544, ☐ Form 5405, or ☐ Section 72(m)(5) penalty tax		36	
	37	**Total.** Add lines 35 and 36 ▶		37	24,919.28
Credits	38	Credit for contributions to candidates for public office	38		
	39	Credit for the elderly (*attach Schedules R&RP*)	39		
	40	Credit for child and dependent care expenses (*attach Form 2441*)	40		
	41	Investment credit (*attach Form 3468*)	41		
	42	Foreign tax credit (*attach Form 1116*)	42		
	43	Work Incentive (WIN) Credit (*attach Form 4874*)	43		
	44	New jobs credit (*attach Form 5884*)	44		
	45	Residential energy credits (*see page 12 of Instructions. attach Form 5695*)	45		
	46	**Total credits.** Add lines 38 through 45		46	
	47	**Balance.** Subtract line 46 from line 37 and enter difference (but not less than zero) ▶		47	24,919.28
Other Taxes	48	Self-employment tax (*attach Schedule SE*)		48	1,433.70
	49	Minimum tax. Check here ▶ ☐ and attach Form 4625		49	
	50	Tax from recomputing prior-year investment credit (*attach Form 4255*)		50	494.63
	51	Social security (FICA) tax on tip income not reported to employer (*attach Form 4137*)		51	
	52	Uncollected employee FICA and RRTA tax on tips (*from Form W-2*)		52	
	53	Tax on an IRA (*attach Form 5329*)		53	
	54	**Total tax.** Add lines 47 through 53 ▶		54	26,847.61
Payments Attach Forms W-2, W-2G, and W-2P to front.	55	Total Federal income tax withheld	55	4,241.70	
	56	1978 estimated tax payments and credit from 1977 return	56	3,000.00	
	57	Earned income credit. If line 31 is under $8,000, see page 2 of Instructions. If eligible, enter child's name ▶	57		
	58	Amount paid with Form 4868	58	10,000.00	
	59	Excess FICA and RRTA tax withheld (two or more employers)	59		
	60	Credit for Federal tax on special fuels and oils (*attach Form 4136*)	60		
	61	Regulated Investment Company credit (*attach Form 2439*)	61		
	62		▶	62	17,241.70
Refund or Due	63	If line 62 is larger than line 54, enter amount **OVERPAID**	▶	63	
	64	Amount of line 63 to be **REFUNDED TO YOU**	▶	64	
	65	Amount of line 63 to be credited on 1979 estimated tax ▶	65		
	66	If line 54 is larger than line 62, enter **BALANCE DUE.** Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order ▶ (Check ☐ if Form 2210 (2210F) is attached. See page 14 of Instructions.) ▶ $		66	9,605.91

RECEIVED
OCT 31 1979
INTERNAL REVENUE SERVICE
LAS VEGAS, NV

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature: Harry E. Claiborne Date: 10-15-79 | Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Paid Preparer's Information

Preparer's signature: Joseph E Wright
Firm's name (or yours, if self-employed), address and ZIP code: JOSEPH E. WRIGHT, Public Accountant, 1000 South Commerce
Preparer's social security no.: 457 28 0873
Check if self-employed ▶ XX
E.I. No. ▶ 88 0064285
Date ▶ 10/15/79

Schedules A&B—Itemized Deductions AND Interest and Dividend Income

(Form 1040)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

1978

Name(s) as shown on Form 1040

HARRY E. CLAIBORNE

Your social security number: 431 14 0100

Schedule A—Itemized Deductions (Schedule B is on back)

Medical and Dental Expenses (not paid by insurance or otherwise) (See page 15 of Instructions.)

1 One-half (but not more than $150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.) ▶	109	45
2 Medicine and drugs		
3 Enter 1% of Form 1040, line 31		
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero		
5 Balance of insurance premiums for medical care not entered on line 1	109	45
6 Other medical and dental expenses:		
a Doctors, dentists, nurses, etc.	1,594	38
b Hospitals		
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶		
7 Total (add lines 4 through 6c)	1703	83
8 Enter 3% of Form 1040, line 31	2,039	62
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero	-0-	
10 Total medical and dental expenses (add lines 1 and 9). Enter here and on line 33 ▶	109	45

Taxes (See page 15 of Instructions.)

11 State and local income		
12 Real estate	2,175	05
13 State and local gasoline (see gas tax tables)	120	00
14 General sales (see sales tax tables)	223	00
15 Personal property	311	00
16 Other (itemize) ▶		
17 Total taxes (add lines 11 through 16). Enter here and on line 34 ▶	2,829	05

Interest Expense (See page 16 of Instructions.)

18 a Home mortgage		
b Credit and charge cards		
19 Other (itemize) ▶ I.R.S.	1537	06
20 Total interest expense (add lines 18a through 19). Enter here and on line 35 ▶	1537	06

Contributions (See page 17 of Instructions.)

21 a Cash contributions for which you have receipts, cancelled checks or other written evidence	1145	—
b Other cash contributions (show who you gave to and how much you gave) ▶		
22 Other than cash (see page 17 of instructions for required statement)		
23 Carryover from prior years		
24 Total contributions (add lines 21a through 23). Enter here and on line 36 ▶	1145	—

Casualty or Theft Loss(es) (See page 17 of Instructions.)

25 Loss before insurance reimbursement		
26 Insurance reimbursement		
27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero		
28 Enter $100 or amount on line 27, whichever is smaller		
29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37 ▶		

Miscellaneous Deductions (See page 17 of Instructions.)

30 Union dues		
31 Other (itemize) ▶		
32 Total miscellaneous deductions (add lines 30 and 31). Enter here and on line 38 ▶		

Summary of Itemized Deductions (See page 18 of Instructions.) **A**

33 Total medical and dental—from line 10	109	45
34 Total taxes—from line 17	2,829	05
35 Total interest—from line 20	1,537	06
36 Total contributions—from line 24	1,145	00
37 Total casualty or theft loss(es)—from line 29		
38 Total miscellaneous—from line 32		
39 Total deductions (add lines 33 through 38) ▶	5,620	56
40 If you checked Form 1040, Filing Status box: 2 or 5, enter $3,200; 1 or 4, enter $2,200; 3, enter $1,600	2,200	00
41 Subtract line 40 from line 39. Enter here and on Form 1040, line 33. (If line 40 is more than line 39, enter zero and see "You Must Itemize Deductions" on page 11 of the Instructions.) ▶	3,420	56

SCHEDULE C (Form 1040)
Department of the Treasury
Internal Revenue Service

Profit or (Loss) From Business or Profession

(Sole Proprietorship)

Partnerships, Joint Ventures, etc., Must File Form 1065.

▶ Attach to Form 1040. ▶ See Instructions for Schedule C (Form 1040).

1978

Name of proprietor: HARRY E. CLAIBORNE

Social security number of proprietor: 431 14 0100

A Main business activity (see Instructions) ▶ LEGAL ; product ▶ SERVICES

B Business name ▶ HARRY E. CLAIBORNE ATTORNEY AT LAW

C Employer identification number ▶ 88-0055874

D Business address (number and street) ▶ 325 SO. 3RD ST #1

City, State and ZIP code ▶ LAS VEGAS, NEV. 89101

C

E Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify) ▶

F Method(s) used to value closing inventory:
(1) [ ] Cost (2) [ ] Lower of cost or market (3) [ ] Other (if other, attach explanation) N/A

	Yes	No
G Was there any major change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation.		
H Does this business activity involve oil or gas, movies or video tapes, or leasing personal (section 1245) property to others? (See page 25 of the Instructions.)		X
I Did you deduct expenses for an office in your home?		X

Part I Income

1 a Gross receipts or sales	1a	244,876	53	
b Returns and allowances	1b			
c Balance (subtract line 1b from line 1a)			1c	244,876 53
2 Cost of goods sold and/or operations (Schedule C–1, line 8)			2	
3 Gross profit (subtract line 2 from line 1c)			3	244,876 53
4 Other income (attach schedule)			4	
5 Total income (add lines 3 and 4) ▶			5	244,876 53

Part II Deductions

6 Advertising			28 Telephone	5,170 42
7 Amortization			29 Travel and entertainment	3,012 91
8 Bad debts from sales or services			30 Utilities	
9 Bank charges			31 a Wages 79,773 75	
10 Car and truck expenses	984 00		b New Jobs Credit	
11 Commissions			c Subtract line 31b from 31a	79,773 75
12 Depletion			32 Other expenses (specify):	
13 Depreciation (explain in Schedule C–2)	3,893 96		a COURT COSTS	3531 84
14 Dues and publications	2,354 63		b CLIENT EXP.	45,870 48
15 Employee benefit programs			c DETECTIVE SERVICE	5,778 40
16 Freight (not included on Schedule C–1)			d BUSINESS LICENSE	60 00
17 Insurance	541		e MISC. EXP.	196 17
18 Interest on business indebtedness			f OFFICE REPAIRS	1,959 11
19 Laundry and cleaning JANITOR	1,049 63		g CONFERENCE EXP	351 00
20 Legal and professional services	2,233 00		h FLIGHT INS.	539 72
21 Office supplies	2,123 75		i OFFICE MOVE EXP.	5,049 06
22 Pension and profit-sharing plans			j	
23 Postage			k	
24 Rent on business property	7,985 11		l	
25 Repairs	142		m	
26 Supplies (not included on Schedule C–1)	3086 23		n	
27 Taxes	4019 24		o	
			p	
			q	
			r	

33 Total deductions (add amounts in columns for lines 6 through 32r) ▶	33	179,022 41
34 Net profit or (loss) (subtract line 33 from line 5). Enter here and on Form 1040, line 13. ALSO enter on Schedule SE (Form 1040), line 5a. (For "at risk" provisions, see page 25 of Instructions.) ▶	34	65,854 12

SCHEDULE SE (Form 1040)
Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

▶ Each self-employed person must file a Schedule SE. ▶ Attach to Form 1040.
▶ See Instructions for Schedule SE (Form 1040).

1978

- If you had wages, including tips, of $17,700 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule (unless you are eligible for the Earned Income Credit). See Instructions.
- If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD): HARRY E. CLAIBORNE

Social security number of self-employed person ▶ 431 14 0100

- If you have only farm income complete Parts I and III. ● If you have only nonfarm income complete Parts II and III.
- If you have both farm and nonfarm income complete Parts I, II, and III.

Part I Computation of Net Earnings from FARM Self-Employment

You may elect to compute your net farm earnings using the OPTIONAL METHOD, line 3, instead of using the Regular Method, line 2, if your gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. However, lines 1 and 2 must be completed even if you elect to use the FARM OPTIONAL METHOD.

REGULAR METHOD 1 Net profit or (loss) from:	a Schedule F, line 58 (cash method), or line 76 (accrual method)	1a		
	b Farm partnerships	1b		
2 Net earnings from farm self-employment (add lines 1a and b)		2		
FARM OPTIONAL METHOD 3 If gross profits from farming[1] are:	a Not more than $2,400, enter two-thirds of the gross profits	3		
	b More than $2,400 and the net farm profit is less than $1,600, enter $1,600			
4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method		4		

[1] Gross profits from farming are the total gross profits from Schedule F, line 32 (cash method), or line 74 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K–1 (Form 1065), line 3) as explained in Instructions for Schedule SE.

Part II Computation of Net Earnings from NONFARM Self-Employment

REGULAR METHOD 5 Net profit or (loss) from:	a Schedule C, line 34. (Enter combined amount if more than one business.)	5a	65,854	
	b Partnerships, joint ventures, etc. (other than farming)	5b		
	c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361 and have not revoked that exemption, check here ▶ ☐ and enter zero on this line	5c		
	d Service with a foreign government or international organization	5d		
	e Other—Specify ▶	5e		
6 Total (add lines 5a through e)		6	65,854	
7 Enter adjustments if any (attach statement, see page 27 of instructions)		7		
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)		8	65,854	

If line 8 is $1,600 or more OR if you do not elect to use the Nonfarm Optional Method, skip lines 9 through 11 and enter amount from line 8 on line 12b, Part III.

Note: *You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than $1,600 and less than two-thirds of your gross nonfarm profits,[1] and you had actual net earnings from self-employment of $400 or more for at least 2 of the 3 following years: 1975, 1976, and 1977. The nonfarm optional method can only be used for 5 tax years.*

SE

NONFARM OPTIONAL METHOD 9 a Maximum amount reportable, under both optional methods combined (farm and nonfarm)		9a	$1,600	00
b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero)		9b		
c Balance (subtract line 9b from line 9a)		9c		
10 Enter two-thirds of gross nonfarm profits[1] or $1,600, whichever is smaller		10		
11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller		11		

[1] Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K–1 (Form 1065), line 15(a)) as explained in instructions for Schedule SE. Also, include gross profits from services reported on line 5c, d, and e, as adjusted by line 7.

Part III Computation of Social Security Self-Employment Tax

12 Net earnings or (loss): a From farming (from line 4)		12a		
b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)		12b	65,854	
13 Total net earnings or (loss) from self-employment reported on lines 12a and 12b. **(If line 13 is less than $400, you are not subject to self-employment tax. Do not fill in rest of schedule.)**		13	65,854	
14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1978 is		14	$17,700	00
15 a Total "FICA" wages (from Forms W–2) and "RRTA" compensation	15a			
b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA	15b			
c Add lines 15a and b		15c	0	
16 Balance (subtract line 15c from line 14)		16	17,700	
17 Self-employment income—line 13 or 16, whichever is smaller		17	17,700	
18 Self-employment tax. (If line 17 is $17,700, enter $1,433.70; if less, multiply the amount on line 17 by .081.) Enter here and on Form 1040, line 48		18	1433	70

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Form **4726** — Department of the Treasury, Internal Revenue Service

Maximum Tax on Personal Service Income

► Attach to Form 1040 (or Form 1041).

1978

Name(s) as shown on Form 1040 (or Form 1041): HARRY E CLAIBORNE

Identifying number: 431-14-0100

Do not complete this form if—(a) Taxable income or personal service taxable income is:
$40,200 or less, and on Form 1040, you checked box 1 or box 4,
$55,200 or less, and on Form 1040, you checked box 2 or box 5,
$26,000 or less and this is an Estate or Trust return (Form 1041);
(b) You elected income averaging; or
(c) On Form 1040, you checked box 3.

A—Personal Service Income		B—Deductions Against Personal Service Income	
WAGES	13624 98	FORM 2106	3351.33
BUSINESS INCOME	65 854.12		
Total personal service income	79 479.10	Total deductions against personal service income	3351.33

1 Personal service net income—Subtract total amount in column B from total amount in column A	1	76 127 77
2 Enter your adjusted gross income (see instructions)	2	67 989.11
3 Divide the amount on line 1 by the amount on line 2. Enter percentage result here, but not more than 100%. Round to nearest 4 numbers (see instructions)	3	100 %
4 Enter your taxable income (see instructions)	4	63818.55
5 Multiply the amount on line 4 by the percentage on line 3	5	63818.55
6 Enter the total of your 1978 tax preference items (see instructions)	6	—
7 Personal service taxable income. Subtract line 6 from line 5 (see instructions)	7	63818 55
8 If: on Form 1040, you checked box 1 or box 4, enter $40,200 on Form 1040, you checked box 2 or box 5, enter $55,200 Estate or Trust, enter $26,000	8	40 200.00
9 Subtract line 8 from line 7 (if zero or less, do not complete rest of form)	9	23 618.55
10 Enter 50% of line 9	10	11 809.28
11 Tax on amount on line 4 — 11: 27425.87		
12 Tax on amount on line 7 — 12: 27 425 87		
13 Subtract line 12 from line 11	13	—
14 If the amount on line 8 is: $40,200, enter $13,290 ($12,240 if unmarried head of household) $55,200, enter $18,060 $26,000, enter $9,030	14	13 290.00
15 Add lines 10, 13, and 14. This is your maximum tax (see instructions)	15	25 099.28

Computation of Alternative Tax

16 Amount from line 4	16	
17 Enter amount reportable on Schedule D (Form 1040), line 26 or Schedule D (Form 1041), line 20*	17	
18 Subtract line 17 from line 16	18	
Note: *If Schedule D (Form 1040), line 15; Form 4798, line 7; or Schedule D (Form 1041), line 17(e) or 31 is not more than $50,000, skip lines 19 through 23.*		
19 Enter amount reportable on Schedule D (Form 1040), line 28 or Schedule D (Form 1041), line 22	19	
20 Add lines 18 and 19	20	
21 Enter amount from line 11	21	
22 Tax on amount on line 20	22	
23 Subtract line 22 from line 21	23	
24 Tax on amount on line 18. Caution: If line 7 is more than line 18, enter instead, amount on line 12 less 50% of the excess of line 7 over line 18	24	
25 Subtract line 24 from line 11	25	
26 Subtract line 25 from line 15	26	
27 Enter 25% of Schedule D (Form 1040), line 15; Form 4793, line 7; or Schedule D (Form 1041), line 17(e) or 31, but not more than $12,500	27	
28 Add lines 23 (if applicable), 26 and 27	28	

If you reported capital gain distributions but did not use Schedule D (Form 1040), enter on line 17 the amount shown on Form 1040, line 15

(85)

SCHEDULE TC (Form 1040)
Department of the Treasury
Internal Revenue Service

Tax Computation Schedule

▶ Attach to Form 1040.

1978

Name(s) as shown on Form 1040
HARRY E. CLAIBORNE

Your social security number
431 | 14 | 0100

Part I Computation of Tax for Taxpayers Who Cannot Use the Tax Tables

Use this part to figure your tax if:

- Your income on Form 1040, line 34, is more than $20,000 and you checked Filing Status Box 1, 3, or 4 on Form 1040.
- Your income on Form 1040, line 34, is more than $40,000 and you checked Filing Status Box 2 or 5 on Form 1040.
- You had more exemptions than were covered in the Tax Table for your filing status.
- You figure your tax using the alternative tax computation on Schedule D (Capital Gains and Losses), Schedule G (Income Averaging), or Form 4726 (Maximum Tax on Personal Service Income).

1 Enter the amount from Form 1040, line 34			1	64 568 55
2 Multiply $750 by the total number of exemptions claimed on Form 1040, line 7			2	750 00
3 Taxable Income. Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedules or one of the other methods listed on line 4.)			3	63 818 55
4 Income Tax. Enter tax and check if from: ☐ Tax Rate Schedule X, Y, or Z, ☐ Schedule D, ☐ Schedule G, or ☒ Form 4726			4	25 099 28
General Tax Credit				
5 Multiply $35 by the total number of exemptions claimed on Form 1040, line 7. (If you are married filing a separate return, skip lines 6 through 9 and enter the amount from line 5 on line 10.)	5	35 —		
6 Enter the amount from line 3, above	6	63,818 55		
7 Enter {$3,200 if you are married filing a joint return or a qualifying widow(er); $2,200 if you are single or an unmarried head of household}	7	2,200 00		
8 Subtract line 7 from line 6	8	61 618 55		
9 Enter 2% of line 8 (but do not enter more than $180)	9	180 00		
10 General tax credit. Enter the amount from line 5 or line 9, whichever is larger			10	180 00
11 Tax. Subtract line 10 from line 4. (If $0 or less, enter $0.) Enter this amount on Form 1040, line 35 ▶			11	24919 28

TC

Part II Computation for Certain Taxpayers Who Must Itemize Deductions

If you are included in one of the groups below, you MUST itemize. If you must itemize and the amount on Schedule A (Form 1040), line 40, is more than your itemized deductions on Schedule A, line 39, you must complete Part II before figuring your tax.

You MUST itemize your deductions if:

A. You can be claimed as a dependent on your parent's return and had interest, dividends, or other unearned income of $750 or more and less than $2,200 of earned income if single (less than $1,600 if married filing a separate return).

Note: *If your earned income is more than your itemized deductions on Schedule A, line 39, enter your earned income in Part II, line 3, of this schedule, unless you are married filing a separate return and your spouse itemizes deductions. Generally, your earned income is the total of any amounts on Form 1040, lines 8, 13, and 19. See page 11 of the Instructions for Form 1040 for more details.*

B. You are married filing a separate return and your spouse itemizes deductions. (There is an exception to this rule. You don't have to itemize if your spouse must itemize only because he or she is described in A and enters earned income instead of itemized deductions on Part II, line 3, of this schedule. If this is the case, don't complete Part II. Go back to Form 1040, line 33, and enter $0. Then go to Form 1040, line 34.)

C. You file Form 4563 to exclude income from sources in U.S. possessions. (Please see Form 4563, and Publication 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

D. You had dual status as a nonresident alien for part of 1978, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you don't have to itemize if at the end of 1978, you were married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

1 Enter the amount from Form 1040, line 31			1	
2 Enter the amount from Schedule A, line 40	2			
3 Enter the amount from Schedule A, line 39	3			
Caution: *If you can be claimed as a dependent on your parent's return, see the Note above. Be sure you check the box below line 33 of Form 1040.*				
4 Subtract line 3 from line 2			4	
5 Add lines 1 and 4. Enter here and on Form 1040, line 34. (Leave Form 1040, line 33 blank. Disregard the instruction to subtract line 33 from line 32. Follow the rest of the instructions for Form 1040, line 34.) ▶			5	

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261-063-1

Schedule C (Form 1040) 1978 HARRY E. CLAIBORNE 431-14-0100 Page 2

SCHEDULE C–1.—Cost of Goods Sold and/or Operations (See Schedule C Instructions for Part I, Line 2)

1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)			1	
2 a Purchases	2a			
b Cost of items withdrawn for personal use	2b			
c Balance (subtract line 2b from line 2a)			2c	
3 Cost of labor (do not include salary paid to yourself)			3	
4 Materials and supplies			4	
5 Other costs (attach schedule)			5	
6 Add lines 1, 2c, and 3 through 5			6	
7 Inventory at end of year			7	
8 Cost of goods sold and/or operations (subtract line 7 from line 6). Enter here and on Part I, line 2 ▶			8	

SCHEDULE C–2.—Depreciation (See Schedule C Instructions for line 13)

If you need more space, please use Form 4562.

Description of property (a)	Date acquired (b)	Cost or other basis (c)	Depreciation allowed or allowable in prior years (d)	Method of computing depreciation (e)	Life or rate (f)	Depreciation for this year (g)
1 Total additional first-year depreciation (do not include in items below) ▶						
2 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (Specify)						
	SEE SEPARATE SCHEDULES					
3 Totals					3	3,893 96
4 Depreciation claimed in Schedule C–1					4	
5 Balance (subtract line 4 from line 3). Enter here and on Part II, line 13 ▶					5	3,893 96

SCHEDULE C–3.—Expense Account Information (See Schedule C Instructions for Schedule C–3)

Enter information for yourself and your five highest paid employees. In determining the five highest paid employees, add expense account allowances to the salaries and wages. However, you don't have to provide the information for any employee for whom the combined amount is less than $25,000, or for yourself if your expense account allowance plus line 34, page 1, is less than $25,000.

Name (a)	Expense account (b)	Salaries and Wages (c)
Owner		
1		
2		
3		
4		
5		

Did you claim a deduction for expenses connected with:	Yes	No
A Entertainment facility (boat, resort, ranch, etc.)?		X
B Living accommodations (except employees on business)?		X
C Employees' families at conventions or meetings?		X
If "Yes," were any of these conventions or meetings outside the U.S. or its possessions? (See page 26 of Instructions.)		
D Vacations for employees or their families not reported on Form W–2?		X

☆ U.S. GOVERNMENT PRINTING OFFICE : 1979—O-281-286 79-0743730

Schedules A&B (Form 1040) 1978

Schedule B—Interest and Dividend Income

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side)

HARRY E. CLAIBORNE

Your social security number: 431 14 0100

Part I Interest Income

1 If you received more than $400 in interest, Complete Part I. Please see page 8 of the instructions to find out what interest to report. Then answer the questions in Part III, below. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 18 of the instructions.

Name of payer	Amount
[illegible] Fire	1500 22
[illegible] Savings Bank	461 00
[illegible]	1375 00
[illegible] Loan [illegible]	1911 87
[illegible] Life & Fire Co.	239 55

2 Total interest income. Enter here and on Form 1040, line 9 . . . . . 5896 42

Part II Dividend Income

3 If you received more than $400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II. Please see page 9 of the instructions. Write (H), (W), (J), for stock held by husband, wife, or jointly. Then answer the questions in Part III, below. If you received dividends as a nominee for another, please see page 18 of the instructions.

Name of payer	Amount

4 Total of line 3 . . . . . B

5 Capital gain distributions. Enter here and on Schedule D, line 7. See Note below . . .

6 Nontaxable distributions . . . . . .

7 Total (add lines 5 and 6) . . . . . .

8 Dividends before exclusion (subtract line 7 from line 4). Enter here and on Form 1040, line 10a . . . . . .

Note: *If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter the taxable part of capital gain distributions on Form 1040, line 15.*

Part III Foreign Accounts and Foreign Trusts

If you are required to list interest in Part I or dividends in Part II, OR if you had a foreign account or were a grantor of, or a transferor to a foreign trust, you must answer both questions in Part III. Please see page 18 of the instructions.

	Yes	No
A Did you, at any time during the taxable year, have an interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (see page 18 of instructions)? . . .		
B Were you the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust? . If "Yes," you may be required to file Forms 3520, 3520-A, or 926.		

Form **2106**
Department of the Treasury
Internal Revenue Service

Employee Business Expenses

(Please use Form 3903 to figure moving expense deduction.)

▶ Attach to Form 1040.

1978

Your name	Social security number	Occupation in which expenses were incurred
HAPPY E. CLAIBORNE	431 14 0100	U.S. DISTR. COURT JUDGE
Employer's name ADMINISTRATIVE OFFICE OF THE U.S. COURTS	Employer's address 300 LAS VEGAS BLVD SO. LAS VEGAS NEV. 89101	

Instructions

Use this form to show the total amount of business expenses you had as an employee in 1978. Include all business expenses:

(a) You paid as an employee;

(b) You charged to your employer (for example, with credit cards);

(c) For which you received an advance, allowance, or reimbursement.

The following publications give detailed information on business expenses you can deduct as an employee:

Publication 463, *Travel, Entertainment, and Gift Expenses;*

Publication 529, *Miscellaneous Deductions and Credits;*

Publication 587, *Business Use of Your Home;*

Publication 508, *Tax Information on Educational Expenses.*

Part I—Travel, transportation (but not commuting to and from work), meals and lodging, and some other business expenses can be deducted even if you do not itemize your deductions on Schedule A (Form 1040).

If you use your own car for your work, you can deduct what it cost you for business use. You may figure your cost using actual expenses (gas, oil, repairs, depreciation, etc.) or a standard mileage rate.

The mileage rate is 17 cents a mile for the first 15,000 miles and 10 cents for each mile over 15,000. Add to the mileage rate amount the business portion of automobile interest and State and local taxes (except gasoline tax), parking fees, and tolls. For cars fully depreciated under the straight line method, the mileage rate is 10 cents a mile for all business mileage. Your car will not be considered fully depreciated if you use only the mileage rate method to figure the cost of your car's business use for the entire period you own it. **(Publication 463)**

Your meals and lodging costs can be deducted if you were temporarily away on business from the general area of your main place of work. You cannot deduct the cost of meals on daily trips where you did not need sleep or rest. **(Publication 463)**

An outside salesperson (one who does all selling away from the employer's place of business) who had business expenses other than those listed on lines 1, 2, and 3, such as selling expenses, stationery, and postage should list such expenses on line 4. A driver-salesperson whose main duties are service and delivery (for example, delivery of bread or milk) is not considered an outside salesperson. **(Publication 463)**

Other business expenses must be listed and their amount entered on line 5, Part I only if your employer paid (reimbursed) the expenses and you did not list them on line 1, 2, or 3. List only the amount of the expense that your employer paid (reimbursed). If the expense was larger than the amount of reimbursement, list the difference in Part II. **(Publication 463)**

Part II—Other business expenses not paid by your employer can only be deducted if you itemize your deductions on Schedule A (Form 1040). Examples of these expenses are union or professional dues, tools, uniforms, materials, and telephone calls, that your employer did not pay for. **(Publication 529)**

Expenses for business use of part of your home can only be deducted if that part is used exclusively and continuously in connection with your work and for the convenience of your employer. **(Publication 587)**

Part III—Give information on educational expenses in this part. Generally, you can deduct expenses for education that helps you maintain or improve your skills in your present job. You can also deduct costs of education required by your employer, the law, or regulations to keep your present salary or job. You cannot deduct expenses for study that helps you meet minimum requirements for your job, or helps you get a new job. **(Publication 508)**

PART I.—Employee Business Expenses Deductible in Computing Adjusted Gross Income on Form 1040, Line 31

1 Fares for airplane, boat, bus, taxicab, train, etc. . PAID DIRECT BY GOVERNMENT.		0
2 Meals and lodging *	3,351	33
3 Car expenses (from Part IV)		
4 Outside salesperson's expenses (see Part I instructions above) ▶		
5 Other (see Part I instructions above) ▶		
6 Add lines 1 through 5	3,351	33
7 Employer's payments for above expenses (other than amounts included on Form W-2)		
8 Excess expenses (subtract line 7 from line 6). Enter here and include on Form 1040, line 23	3,351	33
9 Excess payments (subtract line 6 from line 7). Enter here and include on Form 1040, line 20		

PART II.—Employee Business Expenses that are only Deductible if You Itemize Deductions on Schedule A (Form 1040)

1 Business expenses other than those included above (specify) ▶	
2 Total	

If you itemize your deductions, deduct under Miscellaneous Deductions, Schedule A (Form 1040).

PART III.—Additional Information to be Furnished When Claiming a Deduction for Educational Expenses

1 Name of educational institution or activity ▶

2 Address ▶

3 Was this education needed to meet the minimum requirements for your job? ☐ Yes ☐ No

4 Will this study program qualify you for a new job? ☐ Yes ☐ No

5 If your answer to question 3 or 4 is "No," state your reason for getting the additional education and show the relationship between the courses taken and your job during the period. (If more space is needed, attach a statement) ▶

6 List the principal subjects studied, or describe your educational activity ▶

* TEMPORARY DUTY IN RENO NEVADA

Form **4255**
(Rev. Oct. 1977)
Department of the Treasury
Internal Revenue Service

Tax from Recomputing a Prior Year Investment Credit

(Computation of Recapture Tax)

► Attach to your income tax return.

For the calendar year 1978, or other taxable year beginning ....., 19 ....., and ending ....., 19 .....

Name: HARRY E. CLAIBORNE

Identifying number as shown on page 1 of your tax return: 431-14-0100

Do not use this form if (1) there is an unused investment credit attributable to the disposed asset or (2) the disposed asset is progress expenditure property. (See example (c) and instructions for line 2, column 13 on the back.) Compute the recapture tax for these items on separate schedules.

1. Original Investment Credit							Recomputed Investment Credit					Recapture Tax
(1) Description of property (also state whether new or used)	(2) Date placed in service	(3) Cost or basis	(4) Estimated useful life	(5) Applicable percentage	(6) Qualified investment (column 3 x column 5)	(7) Original investment credit (column 6 x applicable rate)	(8) Date item ceased to be investment credit property	(9) Actual useful life	(10) Applicable percentage	(11) Qualified investment (column 3 x column 10)	(12) Recomputed investment credit (column 11 x applicable rate)	(13) Column 7 less column 12
(A) NEW BOOKS	1977	1,000—	20 YRS	100	1,000—	100—	9/1/78	0 YR	0	0	0	100—
(B) NEW BOOKS	1976	1,000—	20 YRS	100	1,000—	B 100—	9/1/78	1 YR	0	0	0	100—
(C) NEW BOOK	1975	1,000—	20 YRS	100	1,000—	100—	9/1/78	2 YR	0	0	0	100—
(D) ✓ NEWBOOKS EQUIP.	1974	1,000—	20	100	1,000—	70—	9/1/78	3 YR	33⅓	33330	2333	4667
		219—	5 YR	66.7	146—	10 22	9/1/78	4 YR	33.3	7293	510	512
		1,255 34	8 YRS	100.	1,255 34	8787	9/1/78	3 YR	33.3	41803	2926	5861
(E) NEWBOOKS EQUIP.	1973	1,095—	20 YR	100	1,095—	7665	9/1/78	5 YRS	66.7	73036	5112	2553
		641 70	8 YRS	100	641 70	4492	9/1/78	4 YRS	33.3	21369	1496	2996
(F) ✓ NEWBOOKS EQUIPMENT	1972	1,000 00	20 YRS	100	1,000—	7000	9/1/78	6 YRS	66.7	66700	4669	2331
		232 88	8 YRS	100	232 85	16 30	9/1/78	6 YRS	66.7	15523	1087	513
		245 19	5 YRS	66.7	164 28	115 0	9/1/78	6 YRS	66.7	164 28	115 0	0
(G)	1971					0						0

2. Total tax from recomputing a prior year investment credit—add lines (A) through (G), column (13), and, if applicable, combine this total tax (line 2) with any other recapture tax that has been computed on separate schedule(s). Enter this total on the line provided on your tax return 49463

Note: *The recapture tax is an addition to your income tax for the year in which you dispose of investment credit property. Do not use the recapture tax to offset the current year's investment credit on Form 3468.*

Form 4255 (Rev. 10-77)

2165

Form **4797**
Department of the Treasury
Internal Revenue Service

Supplemental Schedule of Gains and Losses

(Includes Gains and Losses from Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions)

To be filed with Form 1040, 1041, 1065, 1120, etc.—See Separate Instructions

1978

Name(s) as shown on return: HARRY E. CLAIBORNE

Identifying number as shown on page 1 of your tax return: 431-14-0100

Part I Sales or Exchanges of Property Used in Trade or Business, and Involuntary Conversions (Section 1231)

Caution: *If you sold property on which you claimed the investment credit, you may be liable for recapture of that credit. See Form 4255 for additional information.*

SECTION A.—Involuntary Conversions Due to Casualty and Theft (See Instruction F)

a. Kind of property (if necessary, attach additional descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price less expense of sale	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, and cost of subsequent improvements (if not purchased, attach explanation)	g. Gain or loss (d plus e less f)
1						

2 Gain, if any, from line 25, Part III on back of this form attributable to casualty and theft 2

3 Combine the amounts on lines 1 and 2. Enter here, and on the appropriate line as follows 3

(a) For all except partnership returns:
(1) If line 3 is zero or a gain, enter that amount in line 4, column g.
(2) If line 3 is a loss, enter the loss on line 7.

(b) For partnership returns: Enter the amount shown on line 3 above, on Schedule K (Form 1065), line 7.

SECTION B.—Sales or Exchanges of Property Used in Trade or Business and Certain Involuntary Conversions (Not Reportable in Section A) (See Instruction F)

4						

5 Gain, if any, from line 25, Part III on back of this form attributable to other than casualty and theft 5

6 Combine the amounts on lines 4 and 5. Enter here, and on the appropriate line as follows 6

(a) For all except partnership returns:
(1) If line 6 is a gain, enter the gain as a long-term capital gain on Schedule D (Form 1040, 1120, etc.) that is being filed. See instruction F.
(2) If line 6 is zero or a loss, enter that amount on line 8.

(b) For partnership returns: Enter the amount shown on line 6 above, on Schedule K (Form 1065), line 8.

Part II Ordinary Gains and Losses

a. Kind of property (if necessary, attach additional descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price less expense of sale	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation)	g. Gain or loss (d plus e less f)
7 Amount, if any, from line 3(a)(2)						
8 Amount, if any, from line 6(a)(2)						
9 Gain, if any, from line 24, Part III on back of this form						6,964.92
10 Other ordinary gains and losses:						
11 Combine amounts on lines 7 through 10. Enter here, and on the appropriate line as follows						6,964.92

(a) For all except individual returns: Enter the gain or (loss) shown on line 11, on the line provided for on the return (Form 1120, etc.) being filed. See instruction G for specific line reference.

(b) For individual returns:

(1) If the gain or (loss) on line 11, includes losses that are to be treated as an itemized deduction on Schedule A (Form 1040) (see Instruction G), enter the total of the loss(es) here and include on Schedule A (Form 1040), line 29—identify as "loss from Form 4797, line 11(b)(1)" . . . . . 11(b)(1)

(2) Redetermine the gain or (loss) on line 11, excluding the loss (if any) entered on line 11(b)(1). Enter here and on Form 1040, line 16 . . . . . 6,964.92

Form **4797** (1978)

Form 4797 (1978) HARRY E. CLAIBORNE 431-14-0100 Page 2

Part III **Gain From Disposition of Property Under Sections 1245, 1250, 1251, 1252, 1254—Assets Held More Than One Year (See Separate Instructions)**

Note: For livestock, see section 1231(b)(3) or instruction A for a longer holding period.
Skip lines 20 and 21 if there are no dispositions of farm property or farmland, or if this form is filed by a partnership.

12 Description of sections 1245, 1250, 1251, 1252, and 1254 property:	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A) COMPLETE LIBRARY	'56 thru '77	12/20/78
(B)		
(C)		
(D)		

Relate lines 12(A) through 12(D) to these columns ▶▶▶	Property (A)	Property (B)	Property (C)	Property (D)
13 Gross sales price less expense of sale	13,573.23			
14 Cost or other basis	19,345.00			
15 Depreciation (or depletion) allowed (or allowable)	12,736.69			
16 Adjusted basis, subtract line 15 from line 14	6,608.31			
17 Total gain, subtract line 16 from line 13	6,964.92			
18 If section 1245 property:				
(a) Depreciation allowed (or allowable) after applicable date (see instructions)	12,166.69			
(b) Enter smaller of line 17 or 18(a)	6,964.92			
19 If section 1250 property:				
(a) Additional depreciation after 12/31/75 (see instructions)				
(b) Applicable percentage times the smaller of line 17 or line 19(a) (see instruction H.4)				
(c) Subtract line 19(a) from line 17 (If line 17 is not more than line 19(a), skip lines 19(d) through 19(h), and enter the amount from line 19(b) on line 19(i))				
(d) Additional depreciation after 12/31/69 and before 1/1/76				
(e) Applicable percentage times the smaller of line 19(c) or 19(d) (see instruction H.4)				
(f) Subtract line 19(d) from line 19(c) (If line 19(c) is not more than line 19(d), skip lines 19(g) and 19(h), and combine the amounts on lines 19(b) and 19(e) on line 19(i))				
(g) Additional depreciation after 12/31/63 and before 1/1/70				
(h) Applicable percentage times the smaller of line 19(f) or 19(g) (see instruction H.4)				
(i) Add lines 19(b), 19(e), and 19(h)				
20 If section 1251 property:				
(a) If farmland, enter soil, water, and land clearing expenses for current year and the four preceding years				
(b) If farm property other than land, subtract line 18(b) from line 17; if farmland, enter smaller of line 17 or 20(a) (see instruction H.5)				
(c) Excess deductions account (see instruction H.5)				
(d) Enter smaller of line 20(b) or 20(c)				
21 If section 1252 property:				
(a) Soil, water, and land clearing expenses made after 12/31/69				
(b) Amount from line 20(d), if none enter a zero				
(c) Subtract line 21(b) from line 21(a). (If line 21(b) is more than line 21(a), enter zero.)				
(d) Line 21(c) times applicable percentage (see instruction H.5)				
(e) Subtract line 21(b) from line 17				
(f) Enter smaller of line 21(d) or 21(e)				
22 If section 1254 property:				
(a) Intangible drilling and development costs deducted after 12/31/75 (see instruction H.6)				
(b) Enter smaller of line 17 or 22(a)				

Summary of Part III Gains (Complete Property columns (A) through (D) through line 22(b) before going to line 23)

23 Total gains for all properties (add columns (A) through (D), line 17)	6,964.92
24 Add columns (A) through (D), lines 18(b), 19(i), 20(d), 21(f), and 22(b). Enter here and on Part II, line 9	6,964.92
25 Subtract line 24 from line 23. Enter the portion attributable to casualty and theft on Part I, line 2; enter the portion attributable to other than casualty and theft on Part I, line 5	0

☆ U.S. GOVERNMENT PRINTING OFFICE : 1979—O-283-188 0.1. 16-9717709

NAME Harry F. Claiborne

ADDRESS 128 So. 3rd St
Las Vegas, Nevada 89101

I.D. NO. OR SOC. SEC. NO. 521-14-0100

CALENDAR YEAR 19 78

FISCAL YEAR ENDING ____ 19 ____

SCHEDULE OF DEPRECIATION / AMORTIZATION

Page 1 of 3

KIND OF PROPERTY	DATE ACQUIRED MO YR	COST OR OTHER BASIS	SPEC 20% DEP		DEPRECIABLE BASIS	DEP ALLOWED PRIOR YEARS	REMAINING COST	METHOD	RATE(S) OR LIFE (YRS)	DEPRECIATION FOR THIS YEAR
Books	1956	500 00				500 00	-0-	S.L.	20 Yrs	-0-
Books	1958	500 00				450 00	50 00	✓	✓	25 00
Books	1959	1000 00				850 00	150 00	✓	✓	50 00
Books	1960	1150 00				920 00	230 00	✓	✓	57 50
Books	1961	1100 00				819 00	281 00	✓	✓	55 00
Books	1962	1100 00				770 00	330 00	✓	✓	55 00
Books	1963	1200 00				1044 03	155 97	✓	✓	60 03
Books	1964	1200 00				1106 64	93 36	✓	✓	60 00
Books	1965	1000 00				908 00	92 00	✓	✓	50 00
Books	1967	1000 00				686 50	313 50	✓	✓	50 00
Books	1968	500 00				328 66	171 34	✓	✓	25 66
Books	1969	1000 00				624 85	375 15	✓	✓	50 00
Books	1970	1000 00				577 61	422 39	✓	✓	50 00
Books	1971	1000 00				522 15	477 85	✓	✓	50 00
Books	1972	1000 00				466 80	533 20	✓	✓	50 00
Books	1973	1090 00				440 20	654 80	✓	✓	54 75
Books	1974	1000 00				330 00	670 00	✓	✓	50 00
Books	1975	1000 00				250 00	750 00	✓	✓	50 00
Books	1976	1000 00				150 00	850 00	✓	✓	50 00
Books	1977	1000 00				50 00	950 00	✓	✓	50 00
	TOTALS	19,350 00				11,794 44	7,550 56			942 75

Add 20% Additional Depreciation on Items Purchased THIS Year

TOTAL DEPRECIATION THIS YEAR

PROFESSIONAL STATIONERS INC. LOS ANGELES, CALIF. FORM NO 1026

NAME Harry E. Claiborne

ADDRESS 138 So 3rd. St

Las Vegas, Nevada 89101

I.D. NO. OR SOC. SEC. NO. 431-14-0100

CALENDAR YEAR 19 78

FISCAL YEAR ENDING _____ 19____

SCHEDULE OF DEPRECIATION / AMORTIZATION

KIND OF PROPERTY	DATE ACQUIRED MO YR	COST OR OTHER BASIS	SPEC 20% DEP	Salvage	DEPRECIABLE BASIS	DEP ALLOWED PRIOR YEARS	REMAINING COST	METHOD	RATE(S) OR LIFE (YRS)	DEPRECIATION FOR THIS YEAR
Olympia Typewriter	12/63	258 13				232 55	25 58	DDB	10 Yrs	25 58
Desk	9/19/63	59 42				59 42	-0-	S.L.	✓	-0-
Steno Chair	12/63	58 65				52 83	5 82	DDB	✓	5 82
IBM Typewriter	1/1/65	514 65				484 59	30 06	✓	8 Yrs	30 06
Smith-Corona Elect. Typewriter	9/1/67	174 58				157 10	17 48	✓	✓	17 48
2 File Cabinets	3/3/68	276 76				248 89	27 87	✓	10 Yrs	27 81
Desk & Chair	1969	269 42				251 46	17 96	✓	8 Yrs	17 96
Vacuum	1972	245 19				238 83	6 36	✓	5 Yrs	6 36
Typewriter	1972	232 88				196 04	36 84	✓	8 Yrs	36 84
Electric IBM Typewriter	12/31/73	641 70				464 98	176 72	✓	✓	176 72
Copy Machine	5/9/73	66 20		66 20		-0-	-0-			-0-
Vacuum Cleaner	2/12/74	219 00				202 36	16 64	✓	5 Yrs	16 64
Calculator	12/31/74	153 02				96 83	56 19	✓	8 Yrs	56 19
Television	12/28/74	825 97				516 23	309 74	✓	✓	309 74
Swivel Chair	12/31/74	97 50				60 95	36 55	✓	✓	36 55
Desk	✓	178 85				111 78	67 07	✓	✓	67 07
	THIS EQUIPMENT WAS GIVEN TO EMPLOYEES OR ABANDONED									
	WHEN I BECAME A U.S. DISTR. COURT JUDGE &									
	TOTALS	@ CLOSED MY OFFICE IN PRIVATE PRACTICE.								830 98

Add 20% Additional Depreciation on Items Purchased THIS Year

TOTAL DEPRECIATION THIS YEAR

NAME Harry F. Claiborne

ADDRESS 128 So 2nd St

Las Vegas Nevada 89101

I.D. NO. OR SOC. SEC. NO. 431-14-0120

CALENDAR YEAR 19 78

FISCAL YEAR ENDING 19

SCHEDULE OF DEPRECIATION / AMORTIZATION

Page 3 of 5

KIND OF PROPERTY	DATE ACQUIRED MO YR	COST OR OTHER BASIS	SPEC 20% DEP	Salvage	DEPRECIABLE BASIS	DEP ALLOWED PRIOR YEARS	REMAINING COST	METHOD	RATE(%) OR LIFE (YRS)	DEPRECIATION FOR THIS YEAR
Leasehold Improvements	108	50,342 ST.								
Including Remodeling	1955	21238 28		2,120 83	19117 45	19117 45	-0-	S.L.	10 Yrs	2120 83
Office Remodel	1958	881 00				881 00	-0-	✓	7 Yrs	-0-
New Carpet	7/8/66	556 92				556 92	-0-	✓	8 Yrs	-0-
Home Office	1/1/55	1965 03						✓	30 Yrs	-0-
				LEASEHOLD IMPROVEMENTS ABANDONED						
	TOTALS									2120 83

Add 20% Additional Depreciation on Items Purchased THIS Year.

TOTAL DEPRECIATION THIS YEAR 3893 96

2170

PROFESSIONAL STATIONERS INC. LOS ANGELES . CALIF. FORM NO 1064

Form **2688** (Rev. Oct. 1978)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time to File

U.S. Individual Income Tax Return

(See back for filing instructions. Be sure to answer all questions.)

File in DUPLICATE on or before the due date for filing the return. (See instruction 2.)

Please Print or Type	Name (If joint return, give first names and initials of both)	Last name	Your social security number
	HARRY E.	CLAIBORNE	431 14 0100
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
	500 RANCHO ROAD		
	City, town or post office, State and ZIP code		
	LAS VEGAS, NEVADA, 89102		

1 An extension of time until October 15, 19 79, is requested in which to file my individual income tax return (Form 1040) for the tax year beginning January 1, 19 78, and ending December 31, 19 78

2 Has an extension of time to file been previously granted for this tax year? . . . . . ☒ Yes ☐ No

3 State in detail the reason why you need an extension.

SEE ATTACHED

4 Did you file an individual income tax return when due (including any allowed extension) for each of the 3 years immediately preceding the year for which this extension is requested? . . . . . ☒ Yes ☐ No

If "No," list each year during the 3-year period for which a return was not filed when due or within a period covered by an extension, and state the reason.

5 Were you required to file a declaration of estimated tax for the year for which this extension is requested? . . . ☒ Yes ☐ No

If "Yes," was each required estimated tax payment made on or before its due date? . . . . . ☐ Yes ☒ No

Signature and Verification

If Prepared by Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of taxpayer _____ Date _____

Spouse's signature _____ Date _____

If Prepared by Someone Other Than Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, that I am authorized to prepare this form, and that I am:

RECEIVED DEC 20
JUN 19 1979
IRS

☐ A member in good standing of the bar of the highest court of (specify jurisdiction) _____

☐ A certified public accountant duly qualified to practice in (specify jurisdiction) _____

XXX A person enrolled to practice before the Internal Revenue Service.

☐ A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)

☐ A person standing in close personal or business relationship to the taxpayer who is unable to sign this form because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the taxpayer is unable to sign this form are

Signature of preparer other than taxpayer ▶ Joseph C. Wright Date ▶ 6/15/79

The Internal Revenue Service will indicate below whether or not the application is approved and return the original.

Notice to Applicant—To Be Completed by the Internal Revenue Service

☒ The application IS approved. (Please attach this form to your return.)

☐ The application IS NOT approved. (Please attach this form to your return.)

However, in view of your reasons stated above, a 10-day grace period is granted from the date shown below or due date of the return, whichever is later. This 10-day grace period is considered to be a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.

☐ The application IS NOT approved.

After consideration of the reasons stated above, we cannot grant your request for an extension of time to file. (The 10-day grace period is not granted.)

☐ The application cannot be considered since it was filed after the due date of the return.

☐ Other _____

EXTENSION APPROVED TO

OCT 15 1979

Date

By _____

ROBERT H. TERRY, Director
OGDEN SERVICE CENTER

Form 2688 (Rev. 10-78)

101579

HARRY E. CLAIBORNE FORM 2688

500 Rancho Road
Las Vegas, Nevada, 89102

SS #431-14-0100

I was appointed United States Federal Judge and took office on December 1, 1978. In the process of moving records to my home and to storage, boxes were not properly identified as to contents, and I am unable to locate data necessary to complete my return for 1978.

I carry the full calendar in Reno and one-third of the calendar in Las Vegas, and between these two demanding jobs and the lost time in travel between the two cities, it has been impossible for me to spend enough time to put my return together at this time, and I respectfully request additional time to October 15th in which to file my return.

5 Saturday
April 1980

Saturday in Holy Week
96/270

Easter Day
97/269

8
8:15
8:30
8:45
9
9:15
9:30
9:45
10 Call [redacted]
10:15
10:30 Reminded [redacted]
10:45 [redacted] +
11 Called [redacted] 1½
11:15
11:30 [redacted]
11:45
12
12:15 [redacted]
12:30 Return 1½
12:45
1 Reminded Returns
1:15 To Be Done With
1:30 [redacted]
1:45 Talked To [redacted]
She will be — Monday

2
2:15
2:30
2:45
3
3:15
3:30
3:45
4
4:15
4:30
4:45
5
5:15
5:30
5:45
6
6:15
6:30 Reminder with [redacted]
6:45 [redacted]
7
7:15
7:30
7:45

8
8:15
8:30
8:45
9
9:15
9:30
9:45
10
10:15
10:30
10:45
11
11:15
11:30
11:45
12
12:15
12:30
12:45
1
1:15
1:30
1:45
[redacted]

64-054 O - 86 - 5

7 Monday
April 1980

Easter Monday Holiday
(N.C., V.I., Canada)
98/268

99/267

8
8:15
8:30
8:45 Returned [redacted] (3/4 hr)
9
9:15
9:30 I Called [redacted]
9:45 Never Called back. 1/2
10 [redacted]
10:15 He Called To Pay no Cons. 1/2 hr
10:30 [redacted]
10:45 [redacted]
11 Call [redacted]
11:15 [redacted]
11:30 Called [redacted]
11:45 Re [redacted] Print [redacted] (3/4 hr.)
12 Harry Claiborne
12:15 Dick'd Show
12:30
12:45
1 [redacted] Was [redacted]
1:15 Client Need 1978 & 79 (1/2)
1:30
1:45 [redacted] Called
+ Will Possibly Get Extension (1/2 hr)

2 [redacted]
2:15 Re [redacted] Returns
2:30 385 6236
2:45 for 1976, 77, & 78 (2 hrs)
3
3:15 [redacted] (1/2 hr)
3:30
3:4 [redacted]
4 for Her Return (1/2 hr)
4:15
4:30 Worked on [redacted]
4:45 [redacted]
5
5:15
5:30
5:45 Well [redacted] Called
6 will Get Extension (1/2)
6:15
6:30 Talked To [redacted]
6:45 [redacted] + Then Called
7 [redacted] Re
7:15 [redacted] + to get
7:30 Appraisals on Property (1/2 hr)
7:45

8
8:15
8:30
8:45
9
9:15
9:30
9:45
10
10:15
10:30
10:45
11
11:15
11:30
11:45
12
12:15
12:30
12:45
1
1:15
1:30
1:45

Tuesday 8
April 1980

Holiday
anada)
98/263

99/267

8
8.15
8.30
8.45
9 Required Repair Time
9.15 With [redacted] 3/4 hr
9.30
9.45
10
10.15
10.30
10.45
11
11.15
11.30
11.45
12
12.15 [redacted]
12.30
12.45
1
1.15
1.30
1.45

2
2.15
2.30
2.45
3
3.15 Finished [redacted]
3.30 [redacted] Ret. 3/4 hr
3.45
4
4.15 Worked & Talked
4.30
4.45
5 Required Time
5.15 To 8:30 + 1 1/2 hrs
5.30 Later
5.45 [redacted]
6
6.15
6.30
6.45 Finished [redacted] Return 3/4 hr
7 Required [redacted]
7.15 [redacted]
7.30
7.45

9 Wednesday
April 1980

100/265

8
8.15
8.30
8.45 [redacted] Lunch for
9 Jim Tax Return + Corp.
9.15 Mattie 3/4 hr
9.30 [redacted] Was in with
9.45 Info re: Jobs Estimates Typing
10
10.15
10.30 Talked To [redacted]
10.45 a couple Times +
11 reminded our Position
11.15 with them 1 1/2 hrs
11.30
11.45
12 Harry Charles and
12.15 Did not Show + I
12.30 Called Sally on Bills
12.45 Gave Tax Ret.
1
1.15 Talked To Marie
1.30 Re [redacted] a Couple
1.45 Times Other

HAVE YOU FILED YOUR FEDERAL INCOME TAX RETURN FOR 1979 AND ESTIMATED DECLARATION FOR 1980?

2 [redacted] + Friend
2.15 [redacted] Went to Rains
2.30 Tax Returns + 2 Calls
2.45 [redacted] + Dinner
3 it + He called Kinston
3.15 County [redacted]
3.30 [redacted] Holding + Mary
3.45 said none 2 hrs
4 [redacted] 3/4 hr
4.15
4.30 Worked on [redacted]
4.45 [redacted] Return +
5 Called Tim + Talked
5.15 to Bill + Other
5.30
5.45 [redacted]
6
6.15
6.30 [redacted] Was in for 1 hr
6.45 for his Return Typing
7
7.15 Child [redacted]
7.30 Return Call to
7.45 Remind [redacted]
Re [redacted] Others

101/
8
8.15
8.30
8.45
9
9.15
9.30
9.45
10
10.1
10.3
10.
11
11.
11.
11.
12
12.
12.3
12.
1
1.15
1.30
1.45

Thursday 10
April 1980

100/265

101/265

8
8:15
8:30 Reminded the [redacted]
8:45 [redacted] 3/4
9 Home Dale Emmy
9:15 [redacted] Kate [redacted] 12th
9:30 [redacted] was in +
9:45 [redacted]
10 Marine + L The
10:15 Finished Checking [redacted]
10:30 [redacted] Ret. Wed. Kim This
10:45 [redacted]
11 Trans Certificate
11:15 [redacted] OK.
11:30 Received Escrow
11:45 [redacted]
12 Co. [redacted] The
12:15
12:30 Reminded [redacted]
12:45 with Lane 3/4 Th
1
1:15 Reminded Kim's Work
1:30 the Board on [redacted]
1:45 [redacted] Returned 3/4

2 [redacted]
2:15 3/4 Th
2:30 Reminded [redacted]
2:45 Agreement Changes with Kim as He Has been To John Friday Thu
3 Call [redacted]
3:15 for Escrow Info
3:30 for Division - MC
3:45
4 Reminded [redacted]
4:15 [redacted] Three
4:30
4:45 [redacted] Was in
5 With forms + Info + Re
5:15 Escrow Info
5:30
5:45 Reminded [redacted]
6 Return Info MC
6:15
6:30 Remind [redacted]
6:45 [redacted] Return Info Th
7 Reminded [redacted]
7:15 78 Sold + 77 Escrowed
7:30 Return + Estimate for
7:45 80 + Paper with Escrow
the 979 + Talked with Kim
Th

11 Friday
April 1980

102/264

Halifax
103/26

8
8:15
8:30
8:45
9 Received [redacted]
9:15 with Ellen (T-Da
9:30
9:45
10 Ken Crisfield me on
10:15 [redacted] Message
10:30 Other
10:45 Received [redacted]
11 With Diane I talked
11:15 [redacted]
11:30
11:45 [redacted]
12 To Bank re Customs
12:15 from 4/12/80 1st pt
12:30
12:45 [redacted]
1 To Pick up Return (T-Da
1:15
1:30 [redacted] We in with [redacted]
1:45 [redacted] Return Data (T-Da

2
2:15 [redacted]
2:30 [redacted]
2:45 Received [redacted] with Dave
3 I Called Him (T-Da
3:15 Received [redacted] with
3:30 Marina re Sales Ty Property (T-Da
3:45
4 [redacted] Was
4:15 in To Receive his Return (T-Da
4:30
4:45 Dave Dunn [redacted]
5 [redacted]
5:15
5:30 Harry Clarkson Estimate
5:45 To Pat on Extension
6 [redacted]
6:15 Received Rec Return (T-Da
6:30 I Talked to [redacted]
6:45 re Extension (T-Da
7
7:15 Ok [redacted]
7:30 Return With Elle
Peter + Waiting for
questions (T-Da

1 Thursday
May 1980

Loyalty Day
Law Day
St. Philip & St. James
122/244

123/243

8
8:15
8:30
8:45
9
9:15
9:30
9:45
10 Talked To [redacted]
10:15 [redacted] Re his
10:30 Stock Problem
10:45 (12)
11 Penined [redacted]
11:15 [redacted] Statements
11:30 + Had Wife Take
11:45 them Out
12
12:15
12:30
12:45
1
1:15
1:30
1:45

2 Took [redacted]
2:15 To Have Eye Exam
2:30
2:45
3 Picked up Ticket
3:15 From Old Travel
3:30
3:45
4 [redacted]
4:15 [redacted] (4)
4:30 [redacted] (4)
4:45
5 Food Festival
5:15 Meeting 3 hrs
5:30
5:45
6
6:15
6:30
6:45
7
7:15
7:30
7:45

8
8:15
8:30
8:45
9
9:15
9:30
9:45
10
10:15
10:30
10:45
11
11:15
11:30
11:45
12
12:15
12:30
12:45
1
1:15
1:30
1:45

123/243

Friday 2
May 1980

8
8:15
8:30
8:45
9
9:15
9:30
9:45
10 Call Mrs Cash
10:15 Register To get
10:30 Me 11 Machines
10:45
11 Call Jacky & Harry
11:15 Lieberman office
11:30
11:45 Call [redacted] Re
12 [redacted]
12:15 Statements
12:30
12:45 Talk To Ellen
1 about her Trip
1:15 Sheet. n/c Cy
1:30
1:45

2 Order Cups 11/4 dia
2:15
2:30
2:45
3
3:15 Vacation
3:30
3:45
4
4:15
4:30
4:45
5
5:15
5:30
5:45
6
6:15
6:30
6:45
7
7:15
7:30
7:45

14 Saturday
June 1980

Flag Day (Fla.)
American Flag
Adopted 1777
166/200

8
8:15
8:30
8:45
9
9:15
9:30
9:45
10
10:15 Work
10:30
10:45
11
11:30
12
12:30 Received
12:45
1
and T. Rec.
1:15 Pleasant Visit 1½ hr
1:30
1:45

2
2:30 Visit 1 3/4 hr
2:45
3
3:15
3:30 Work Re Requisition
3:45 Property in Kitchen
4
4:30
5
5:30
6
7
7:45

Fair
Third
After
1674

8
9
9:3
9:4
10
11
12
1
1:
1:
1:

Sunday 15
June 1980

Father's Day
Third Sunday
After Pentecost
167/199

8	2 Worked on Harvey
8:15	2:15 Clarkson's Tax Return
8:30	2:30 3 hrs
8:45	2:45 & Fuel Report Work Sheet
9	3 To Get Harvey's Taxes
9:15	3:15
9:30	3:30
9:45	3:45
10	4
10:15	4:15
10:30	4:30
10:45	4:45
11	5
11:15	5:15
11:30	5:30
11:45	5:45
12	6
12:15	6:15
12:30	6:30
12:45	6:45
1	7
1:15	7:15
1:30	7:30
1:45	7:45

16 Monday
June 1980

Organic Act Day (V.I.)
168/198

Bunker
169/19

8
8:15
8:30
8:45
9
9:15
9:30
9:45
10
10:15
10:30
10:45
11
12
12:15
12:30
12:45
1
1:15
1:30
1:45

2
2:15
2:30
2:45
3
3:15
3:30
4
4:15
4:30
4:45
5
6
7
7:30

18 Wednesday
June 1980

170/196

8
8:15
8:30
8:45
9
9:15
9:30
9:45
10
10:15
10:30
10:45
11
11:15
11:30
11:45
12
12:15
12:30
12:45
1
1:15
1:30
1:45

2 Worked on [redacted]
2:15 [redacted] + Called
2:30 [redacted] a couple
2:45 Times 5½ hrs
3
3:15 Worked on [redacted]
3:30 [redacted] Returned +
3:45 Called [redacted] for Info
4 + She Came Down Bch
4:15
4:30
4:45
5 Maint
5:15
5:30
5:45
6
6:15 Examiner for
6:30 Harry Claiborne
6:45
7
7:15
7:30
7:45

171/1

8
8:15
8:30
8:45
9
9:15
9:30
9:45
10
10:1
10:3
10:4
11
11:1
11:2
11:4
12
12:1
12:3
12:
1
1:15
1:30
1:45

11/83 FIRST shown to him HHC

HARRY E. CLAIBORNE
ATTORNEY AT LAW
108 SOUTH THIRD STREET
LAS VEGAS, NEVADA 89101
(702) 384-3583

JAMES J. BROWN
ANNETTE QUINTANA
ASSOCIATES

1-11-80

jjg:

Enclosed check in the amount of $8,000 and W-2 form from U.S. Courts as requested.

I also received during 1979 for practice before I became a judge are $41,073.93. I also sold my Airplane in April. Received $11,000. I paid $11,000 for it, so there is no profit or loss.

I don't have Nevada savings Institut statement. I thought I had sent it to you. If not I will get it.

Harry

DEFENSE EXHIBIT I

DEX I

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 1980

292-11-1340

For the year January 1–December 31, 1980 or other tax year beginning , 1980, ending , 19

For Privacy Act and Paperwork Reduction Act Notice, see Instructions

Use IRS label. Otherwise, please print or type.

Your first name and initial (if joint return, also give spouse's name and initials) [illegible] Last name CLAIBORNE

Your social security number 232 14 0101

Present home address (number and street, including apartment number, or rural route) 1415 PLAZA [illegible]

Spouse's social security no.

City, town or post office, State and ZIP code LV NV 89102

Your occupation ▶ V.P. [illegible]

Spouse's occupation ▶

Presidential Election Campaign Fund

Do you want $1 to go to this fund? Yes [ ] No [ ] Note: Checking "Yes" will not increase your tax or reduce your refund.

If joint return, does your spouse want $1 to go to this fund? Yes [ ] No [ ]

Requested by Census Bureau for Revenue Sharing

A Where do you live (actual location of residence)? (See page 2 of Instructions.) State: NV City, village, borough, etc.: LV

B Do you live within the legal limits of a city, village, etc.? [X] Yes [ ] No

C In what county do you live? CLARK

D In what township do you live?

For IRS use only 2385 4

Filing Status

Check only one box.

1 [X] Single

2 [ ] Married filing joint return (even if only one had income)

3 [ ] Married filing separate return. Enter spouse's social security no. above and full name here ▶

4 [ ] Head of household. (See page 6 of Instructions.) If qualifying person is your unmarried child, enter child's name ▶

5 [ ] Qualifying widow(er) with dependent child (Year spouse died ▶ 19). (See page 6 of Instructions.)

Exemptions

Always check the box labeled Yourself. Check other boxes if they apply.

6a [X] Yourself [ ] 65 or over [ ] Blind

b [ ] Spouse [ ] 65 or over [ ] Blind

Enter number of boxes checked on 6a and b ▶ 1

c First names of your dependent children who lived with you ▶ Enter number of children listed on 6c ▶

d Other dependents: (1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $1,000 or more?	(5) Did you provide more than one-half of dependent's support?

Enter number of other dependents ▶

Add numbers entered in boxes above ▶ 1

7 Total number of exemptions claimed

Income

Please attach Copy B of your Forms W-2 here. If you do not have W-2, see page 5 of Instructions.

8	Wages, salaries, tips, etc.	8	54,200	54,50
9	Interest income (attach Schedule B if over $400)	9	3751	2,75
10a	Dividends (attach Schedule B if over $400) ..... 10b Exclusion			
c	Subtract line 10b from line 10a	10c		
11	Refunds of State and local income taxes (see page 9) enter an amount unless you deducted those taxes in an earlier year—see page 9 of Instructions)	11		
12	Alimony received	12		
13	Business income or (loss) (attach Schedule C)	13		87,917
14	Capital gain or (loss) (attach Schedule D)	14	[illegible]	85,925
15	40% of capital gain distributions not reported on line 14 (See page 9 of Instructions)	15		
16	Supplemental gains or (losses) (attach Form 4797)	16		
17	Fully taxable pensions and annuities not reported on line 18	17		
18	Pensions, annuities, rents, royalties, partnerships, etc. (attach Schedule E)	18		
19	Farm income or (loss) (attach Schedule F)	19		
20a	Unemployment compensation (insurance). Total received			
b	Taxable amount, if any, from worksheet on page 10 of Instructions	20b		
21	Other income (state nature and source—see page 10 of Instructions) ▶	21		
22	Total income. Add amounts in column for lines 8 through 21 ▶	22	54,251	231,088

Please attach check or money order here.

Adjustments to Income

See Instructions on page 10

23	Moving expense (attach Form 3903 or 3903F)	23			
24	Employee business expenses (attach Form 2106)	24			
25	Payments to an IRA (enter code from page 10 .....)	25			
26	Payments to a Keogh (H.R. 10) retirement plan	26			
27	Interest penalty on early withdrawal of savings	27	140		
28	Alimony paid [illegible]	28	21,000		
29	Disability income exclusion (attach Form 2440)	29			
30	Total adjustments. Add lines 23 through 29 ▶			30	21,140

Adjusted Gross Income

31	Adjusted gross income. Subtract line 30 from line 22. If this line is less than $10,000, see "Earned Income Credit" (line 57) on pages 13 and 14 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions ▶	31	33,111

RECEIVED OSC 2382 JUN 16 1981

21,140

209,948

U.S. GOVERNMENT PRINTING OFFICE: 1980 — 313-981 E (No. 80-7249282)

House Exhibit #37

Form 1040 (1980)

Page 2

32	Amount from line 31 (adjusted gross income)		32	33,11	209,948
33	If you do not itemize deductions, enter zero. If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41		33	22,061	21,965
	Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 11 of the instructions. Also see page 11 of the instructions if: • You are married filing a separate return and your spouse itemizes deductions, OR • You file Form 4563, OR • You are a dual-status alien.				
34	Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I. Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • Line 34 is more than $20,000 ($40,000 if you checked Filing Status Box 2 or 5), OR • You have more exemptions than are shown in the Tax Table for your filing status, OR • You use Schedule G or Form 4725 to figure your tax. Otherwise, you MUST use the Tax Tables to find your tax.		34	11050	187,983
35	Tax. Enter tax here and check if from ☒ Tax Tables or ☐ Schedule TC	2690	35	1403	98,164
36	Additional taxes. (See page 12 of instructions.) Enter here and check if from ☐ Form 4970, ☐ Form 4972, ☐ Form 5544, ☐ Form 5405, or ☐ Section 72(m)(5) penalty tax		36		
37	Total. Add lines 35 and 36		37	1403	98,164
38	Credit for contributions to candidates for public office	38			
39	Credit for the elderly (attach Schedules R&RP)	39			
40	Credit for child and dependent care expenses (attach Form 2441)	40			
41	Investment credit (attach Form 3468)	41			
42	Foreign tax credit (attach Form 1116)	42			
43	Work incentive (WIN) credit (attach Form 4874)	43			
44	Jobs credit (attach Form 5884)	44			
45	Residential energy credits (attach Form 5695)	45	200		
46	Total credits. Add lines 38 through 45		46	200	300
47	Balance. Subtract line 46 from line 37 and enter difference (but not less than zero) ▶		47	1103	97,864
48	Self-employment tax (attach Schedule SE)		48		
49a	Minimum tax. Attach Form 4625 and check here ▶ ☐		49a		
49b	Alternative minimum tax. Attach Form 6251 and check here ▶ ☐		49b		
50	Tax from recomputing prior-year investment credit (attach Form 4255)		50		
51a	Social security (FICA) tax on tip income not reported to employer (attach Form 4137)		51a		
51b	Uncollected employee FICA and RRTA tax on tips (from Form W-2)		51b		
52	Tax on an IRA (attach Form 5329)		52		
53	Advance earned income credit (EIC) payments received (from Form W-2)	1092	53		
54	Balance. Add lines 47 through 53		54	1103	97,864
55	Total Federal income tax withheld	17,848.	55	17,448	
56	1980 estimated tax payments and amount applied from 1979 return	4682	56	4,152	
57	Earned income credit. If line 32 is under $10,000, see pages 13 and 14 of Instructions		57		
58	Amount paid with Form 4868	20,818.	58		
59	Excess FICA and RRTA tax withheld (two or more employers)		59		
60	Credit for Federal tax on special fuels and oils (attach Form 4136 or 4136-T)		60		
61	Regulated Investment Company credit (attach Form 2439)		61		
62	Total. Add lines 55 through 61		62	22,050	45,348
63	If line 62 is larger than line 54, enter amount OVERPAID		63	20,947	
64	Amount of line 63 to be REFUNDED TO YOU	2693	64	20,947	
65	Amount of line 63 to be applied to your 1981 estimated tax ▶	65			
66	If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order ▶ (Check ▶ ☐ if Form 2210 (2210F) is attached. See page 15 of instructions.) ▶ $		66		52,516

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature ▶ [signature] Date ▶ 6-15-82 Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Paid Preparer's Use Only

CREATIVE TAX PLANNING
LAMB-WILSON CONSULTING
Lamb-Wilson Consulting
2300 E Desert Inn Rd #LV NV
Las Vegas, Nevada 89109

Check if self-employed ▶ ☐ Preparer's social security no. 442 32 5333

E.I. No. ▶ 88 0152519

ZIP code ▶ 89109

House Exhibit #37

Schedules A&B—Itemized Deductions AND Interest and Dividend Income

(Form 1040)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

80

08

Name(s) as shown on Form 1040

Your social security number

Schedule A—Itemized Deductions (Schedule B is on back)

Medical and Dental Expenses (not paid or reimbursed by insurance or otherwise) (See page 16 of Instructions.)

1 One-half (but not more than $150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.) ▶	150	
2 Medicine and drugs		
3 Enter 1% of Form 1040, line 31		
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero		
5 Balance of insurance premiums for medical care not entered on line 1	170	
6 Other medical and dental expenses: a Doctors, dentists, nurses, etc.		
b Hospitals		
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶		
7 Total (add lines 4 through 6c)	320	
8 Enter 3% of Form 1040, line 31	16,300	
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero	-0-	
10 Total medical and dental expenses (add lines 1 and 9). Enter here and on line 36 ▶	150	

Taxes (See page 17 of Instructions.)

Note: Gasoline taxes are no longer deductible.

11 State and local income	8,904	5404
12 Real estate		1711
13 General sales (see sales tax tables)	312	
14 Personal property		
15 Other (itemize) ▶		
	9,216	
16 Total taxes (add lines 11 through 15). Enter here and on line 34 ▶		9215

Interest Expense (See page 17 of Instructions.)

17 Home mortgage		6844
18 Credit and charge cards		
19 Other (itemize) ▶		
		8055
20 Total interest expense (add lines 17 through 19). Enter here and on line 35 ▶		14899

Contributions (See page 17 of Instructions.)

21 a Cash contributions for which you have receipts or cancelled checks		
b Other cash contributions (show to whom you gave and how much you gave) ▶		
22 Other than cash (see page 17 of Instructions for required statement)		
23 Carryover from prior years		
24 Total contributions (add lines 21a through 23). Enter here and on line 36 ▶		

Casualty or Theft Loss(es) (See page 18 of Instructions.)

25 Loss before insurance reimbursement		
26 Insurance reimbursement		
27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero		
28 Enter $100 or amount from line 27, whichever is smaller		
29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37 ▶		

Miscellaneous Deductions (See page 18 of Instructions.)

30 Union dues		
31 Other (itemize) ▶		
32 Total miscellaneous deductions (add lines 30 and 31). Enter here and on line 38 ▶		

Summary of Itemized Deductions (See page 19 of Instructions.) — A

33 Total medical and dental—from line 10	150	150
34 Total taxes—from line 16	9,215	9,216
35 Total interest—from line 20	14,899	14,899
36 Total contributions—from line 24		
37 Total casualty or theft loss(es)—from line 29		
38 Total miscellaneous—from line 32		
39 Add lines 33 through 38	24,264	24,265
40 If you checked Form 1040, Filing Status box: 2 or 5, enter $3,400; 1 or 4, enter $2,300; 3, enter $1,700	2300	2,300
41 Subtract line 40 from line 39. Enter here and on Form 1040, line 33. (If line 40 is more than line 39, see the instructions for line 41 on page 19.)	21,964	21,965

Schedule 1040) 1980 — **Schedule B—Interest and Dividend Income** — Page 2

Name(s). Form 1040 (Do not enter name and social security number if shown on other side) — Your social security number

Part I Interest Income

If you received more than $400 in interest, complete Part I and Part III. Please see page 8 of the instructions to find out what interest to report. Then answer the questions in Part III, below. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 19 of the instructions.

Name of payer	Amount

2 Total interest income. Enter here and on Form 1040, line 9 . . . . . |

Part II Dividend Income

3 If you received more than $400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II and Part III. Please see page 9 of the instructions. Write (H), (W), or (J), for stock held by husband, wife, or jointly. Then answer the questions in Part III, below. If you received dividends as a nominee for another, please see page 19 of the instructions.

Name of payer	Amount

4 Total of line 3 . . . . . |

5 Capital gain distributions. Enter here and on line 13, Schedule D. See Note below . . . |

6 Nontaxable distributions . . . . . |

7 Total (add lines 5 and 6) . . . . . |

8 Dividends before exclusion (subtract line 7 from line 4). Enter here and on Form 1040, line 10a . . . . . |

Note: *If you received capital gain distributions for the year and you do not need Schedule D to report any other gains or losses, do not file that schedule. Instead, enter 40% of your capital gain distributions on Form 1040, line 15.*

B

Part III Foreign Accounts and Foreign Trusts

If you are required to list interest in Part I or dividends in Part II, OR if you had a foreign account or were a grantor of or a transferor to a foreign trust, you must answer both questions in Part III. Please see page 19 of the instructions.

	Yes	No
A At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country (see page 19 of instructions)?		
B Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926.		

U.S. GOVERNMENT PRINTING OFFICE: 1980—[illegible]

SCHEDULE D (Form 1040)
Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

(Examples of property to be reported on Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).

19 80

15

Name(s) shown on Form 1040

Your social security number

Part I Short-term Capital Gains and Losses—Assets Held One Year or Less

a. Kind of property and description (Example, 100 shares 7% preferred of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price less expense of sale	e. Cost or other basis, as adjusted (see instructions page 21)	f. LOSS If column (e) is more than (d) subtract (d) from (e)		g. GAIN If column (d) is more than (e) subtract (e) from (d)	
Gain from sale or exchange of a principal residence held one year or less, from Form 2119, lines 7 or 11				2				
Enter your share of net short-term gain or (loss) from partnerships and fiduciaries				3				
Add lines 1, 2 and 3 in column f and column g				4				
Combine line 4, column f and line 4, column g and enter the net gain or (loss)						5		
Net short-term capital loss carryover from years beginning after 1969						6	( )	
Net short-term gain or (loss), combine lines 5 and 6						7		

Part II Long-term Capital Gains and Losses—Assets Held More Than One Year

Gain from sale or exchange of a principal residence held more than one year, from Form 2119, lines 7, 11, or 18				9				
Enter your share of net long-term gain or (loss) from partnerships and fiduciaries				10				
Add lines 8, 9 and 10 in column f and column g				11				
Combine line 11, column f and line 11, column g and enter the net gain or (loss)						12		
Capital gain distributions						13		
Enter gain, if applicable, from Form 4797, line 5(a)(1)						14		
Net your share of net long-term gain from small business corporations (Subchapter S)						15		
Combine lines 12 through 15						16		
Net long-term capital loss carryover from years beginning after 1969						17	( )	
Net long-term gain or (loss): combine lines 16 and 17						18		

Note: If you have capital loss carryovers from years beginning before 1970, do not complete rest of form. See Form 4798 instead. Otherwise, complete this form on reverse.

-0-

214,812

214,812

-0-

214,812

214,812

Schedule D (1040) 1980 Page 2

Part III Summary of Parts I and II

19 Combine lines 7 and 18, and enter the net gain or (loss) here	19	(100,000)	214,812
20 If line 19 shows a gain—			
a Enter 60% of line 18 or 60% of line 19, whichever is smaller. Enter zero if there is a loss or no entry on line 18	20a		128,887
If the amount you enter on this line is other than zero, you may be liable for the alternative minimum tax. See Form 6251.			
b Subtract line 20a from line 19. Enter here and on Form 1040, line 14	20b		85,925
21 If line 19 shows a loss—			
a Enter one of the following amounts: (i) If line 7 is zero or a net gain, enter 50% of line 19, (ii) If line 18 is zero or a net gain, enter line 19; or, (iii) If line 7 and line 18 are net losses, enter amount on line 7 added to 50% of the amount on line 18	21a	(50,000)	—
b Enter here and enter as a loss on Form 1040, line 14, the smallest of: (i) The amount on line 21a, (ii) $3,000 ($1,500 if married and filing a separate return); or, (iii) Taxable income, as adjusted	21b	(3,000)	—
Note: *If the loss on line 21a is more than the loss shown on line 21b, complete Part IV to determine post-1969 capital loss carryover from 1980 to 1981.*			

Part IV Computation of Post-1969 Capital Loss Carryovers from 1980 to 1981
(Complete this part if the loss on line 21a is more than the loss shown on line 21b)

Section A.—Short-term Capital Loss Carryover

22 Enter loss shown on line 7; if none, enter zero and skip lines 23 through 27—then go to line 28	22		
23 Enter gain shown on line 18. If that line is blank or shows a loss, enter zero	23		
24 Reduce any loss on line 22 to the extent of any gain on line 23	24		
25 Enter amount shown on line 21b	25		
26 Enter smaller of line 24 or 25	26		
27 Subtract line 26 from line 24	27		
Note: *The amount on line 27 is the part of your short-term capital loss carryover from 1980 to 1981 that is from years beginning after 1969.*			

Section B.—Long-term Capital Loss Carryover

28 Subtract line 26 from line 25. (Note: *if you skipped lines 23 through 27, enter amount from line 21b*)	28	3000	
29 Enter loss from line 18; if none, enter zero and skip lines 30 through 33	29	100,000	
30 Enter gain shown on line 7. If that line is blank or shows a loss, enter zero	30	0	
31 Reduce any loss on line 29 to the extent of any gain on line 30	31	100,000	
32 Multiply amount on line 28 by 2	32	6000	
33 Subtract line 32 from line 31	33	94,000	
The amount on line 33 is the part of your long term capital loss carryover from 1980 to 1981 that is from years beginning after 1969.			

☆ U.S. GOVERNMENT PRINTING OFFICE : 1980—O- 311-048 – 95-1999422

House Exhibit #37

2119 Sale or Exchange of Principal Residence

▶ See instructions on back.
▶ Attach to Form 1040.

1980
25

Department of the Treasury
Internal Revenue Service

Do not include expenses you are deducting as moving expenses on Form 3903.

Name(s) on Form 1040: Hazel E Claiborne

Your social security number: 431 14 0100

		Yes	No
a)	Date former residence sold ▶ 1 7-23-80		
b)	Have you ever postponed any gain on the sale or exchange of a principal residence?		X
c)	Have you ever claimed a credit for purchase or construction of a new principal residence? (If "Yes," see Form 5405.)		X
d)	If you were on active duty in the U.S. Armed Forces or outside of the U.S. after the date of sale of former residence, enter dates. From ____ to ____		
e)	Date new residence was bought ▶ Jan. 1 1953		
f)	If new residence was constructed by you, date construction began ▶		
g)	Date you occupied new residence ▶ Mar. 1 1980		
h)	If you answered "Yes," to 14(c), did anyone live in your new replacement residence before you did?		X
i)	Were both the old and new properties used as your principal residence?	X	
j)	Were any rooms in either residence rented out or used for business at any time? (If "Yes," see note in line 7 and attach computation.)		X

Part I Computation of Gain and Adjusted Sales Price

Selling price of residence. (Do not include selling price of personal property items.)				3	725 100	725,000
Commissions and other expenses of sale				4	410 188	47,388
Amount realized (subtract line 4 from line 3)				5	314 812	677,612
Basis of residence sold	36,800.	6	410	188		
Gain on sale (subtract line 6 from line 5). (If line 6 is more than line 5, enter zero and do not complete the rest of form.) If you bought another principal residence during the allowed replacement period or you elect the one time exclusion in Part III, continue with this form. Otherwise, enter the gain on Schedule D (Form 1040), line 2 or 9. If you intend to replace the residence during the allowed replacement period see instruction B.	314,812	7	314	812		
* Do not include in line 7 the amount attributable to rented rooms or other business purposes; instead, report separately on Form 4797.						
Fixing up expenses				8	—	-0-
Adjusted sales price (subtract line 8 from line 5)				9	314 812	677,612

Part II Computation of Gain to be Postponed and Adjusted Basis of New Residence

Cost of new residence	10	285 000		
Gain taxable this year. (Subtract line 10 from line 9. Do not enter more than line 7.) If line 10 is more than line 9, enter zero. Enter any taxable gain on Schedule D (Form 1040), line 2 or 9. If you were 55 or over on the date of sale, see Part III	11			N/A
Gain to be postponed (subtract line 11 from line 7)	12			
Adjusted basis of new residence (subtract line 12 from line 10)	13			

Part III Computation of Exclusion, Gain to be Reported, and Adjusted Basis of New Residence

		Yes	No	
(a)	Were you 55 or over on date of sale?	X		
(b)	Was your spouse 55 or over on date of sale? (If you answered "No" to 14(a) and 14(b), do not complete the rest of form.)			
(c)	If you answered "Yes" to 14(a) or 14(b) did you own and use the property sold as your principal residence for a total of at least 3 years (except for short temporary absences) of the 5-year period before the sale? (If you are 65 or over, see instruction C.)	X		
(d)	If you answered "Yes" to 14(c), do you elect to take the once in a lifetime exclusion of the gain on the sale? (If "Yes" check yes box and complete the balance of Part III. If "No," return to Part II, line 12 above.)	X		
(e)	At time of sale, was the residence owned by: ☒ you, ☐ your spouse, ☐ both of you?			
(f)	Social security number of spouse, at time of sale, if different from number on Form 1040 ▶ ..... (Enter "none" if you were not married at time of sale.)			

Exclusion. Enter the smaller of line 7 or $100,000 ($50,000, if married filing separately)	15	100	000	100,000
Portion of gain included (subtract line 15 from line 7)	16	214	812	214,812
Cost of new residence. If you did not buy a new principal residence, enter "None." Then enter the gain from line 16 on Schedule D (Form 1040), line 9, and do not complete the rest of Form 2119	17	285	000	285,000
Gain taxable this year. (Subtract the sum of lines 15 and 17 from line 8. The result cannot be more than line 16.) If line 17 is more than line 8, enter zero. Enter any taxable gain on Schedule D (Form 1040), line 9	18	0		214,812
Gain to be postponed (subtract line 18 from line 16)	19	214	812	-0-
Adjusted basis of new residence (subtract line 18 from line 17)				

Instructions

General Instructions

A. Purpose of Form.—Use this form to report any gain on the sale of your principal residence whether or not you replace it with another principal residence. A taxable gain must be reported on Schedule D (Form 1040). A loss is not deductible.

B. Postponement of Gain on Sale of Principal Residence.—Unless you elect to exclude it according to Instruction C, gain from the sale of your principal residence may have to be postponed if:

(1) within 18 months before or after the sale, you buy and occupy another principal residence; or

(2) before the sale or within 18 months after the sale, you begin construction of a new principal residence and occupy it within 18 months before and 2 years after the sale.

Use Parts I and II to figure the gain that must be postponed.

Note: *If you are on active duty in the U.S. Armed Forces for more than 90 days or living and working outside the United States, after the date of sale of your old residence, that time is not counted in figuring your replacement period. However, this replacement period is never permitted to extend beyond 4 years after the date of sale.*

Any gain postponed in the year you sell your old residence is subtracted from the cost of your new residence, giving you a lower cost basis in your new residence. If you sell the new residence in a later year and do not replace it, the postponed gain will be taxed in that year. However, see instruction C. If you do replace it, you may continue to postpone the gain.

Principal Residence.—Postponing gain applies only to the sale of your principal residence. Usually, the home in which you live is your principal residence. For example, this may be a house, houseboat, house trailer, cooperative apartment, or condominium.

If you have more than one residence, your principal residence is the one you physically occupy most of the time. If you change your principal residence more than once during the replacement period, only the last residence bought qualifies as your new residence for the purpose of postponing gain, unless you sold the residence because of a job relocation and are allowed a moving expense deduction.

If you plan to replace your residence but have not done so by the time you file your return, and the replacement period has not expired, attach Form 2119 to Form 1040 for the year of sale, but complete lines 1(a), 2(a), and 3 through 7 only. Indicate in question 2(a) of the form that you have not yet bought a replacement residence.

If you replace your residence after your return is filed but within the replacement period, and it costs you at least as much as the adjusted sales price of your old residence, you should notify in writing the Director of the Internal Revenue Service Center where you filed your return and attach another Form 2119.

If your new residence costs less than the adjusted sales price of your old residence, or if you do not buy or start construction of your new residence within 18 months from the date of sale of your old residence, you must file Form 1040X with attached Schedule D and a new Form 2119 for the year of sale showing the amount of the gain you are required to report. Interest will be charged on the additional tax due on this gain.

If you paid tax on the gain from the sale of your old residence, and buy and occupy a new residence within the replacement period, you should file Form 1040X with attached Form 2119 if you are entitled to a refund.

C. Exclusion of Gain on Sale of Residence.—If you sold your principal residence, you may elect to exclude from your income part or all of the gain on the sale if:

(1) you were 55 or over on the date of the sale;

(2) you owned and occupied your residence for periods totaling at least 3 years within the 5 year period ending on the date of sale; and

(3) neither you nor your spouse has previously elected this exclusion after July 26, 1978.

If you meet these requirements, you may elect to exclude up to $100,000 of your gain on the sale. If you are married filing separately, however, you may elect to exclude up to only $50,000 of gain on each separate return. Make the election in Part III of Form 2119. If you are 65 or over on the date of sale, you may substitute 5 of the last 8 years for 3 of the last 5 years.

The amount of gain excluded from your income is never taxed. The balance of the gain, in excess of the amount excluded, is taxed in the year of sale, unless you buy a new residence during the replacement period.

Generally, you may make or revoke an election to exclude gain on the sale of your principal residence at any time within 3 years from the due date, including extensions, of the return for the year the residence was sold. Use Form 1040X to amend your return.

If you and your spouse jointly hold the property and you file a joint return, only one of you must meet the age, ownership, and use requirements.

If the property is not jointly owned, only the spouse who owns the property must meet the requirements regardless of filing status on Form 1040.

If you are married at the time of sale, both you and your spouse must make the election to exclude the gain. If you do not file a joint return with that spouse, he or she must indicate consent to the election by writing in the bottom margin of Form 2119 or on an attached statement, "I consent to Part III election," and signing.

The election does not apply separately to you and your spouse. If you and your spouse make an election during marriage and later divorce, no further elections are available to either of you or to your new spouse if you remarry.

D. Consent of You and Your Spouse to Apply Separate Gain on Sale of Old Residence to Basis of New Residence.—Sometimes one spouse may own the old residence separately, but both spouses may own the new residence jointly (or vice versa). In such cases, the gain from the sale of the old residence on which tax is postponed and the resulting adjustment to the basis of the new residence may be divided between them. You and your spouse may make such a division only if:

(1) Both of you use the old and the new residences as your principal residence; and

(2) Both of you indicate consent in the bottom margin of Form 2119 or on an attached statement by writing: "We consent to have the basis of the new residence reduced by the gain on sale of the old residence." Both of you must sign this consent.

If both of you do not consent, you must determine the recognition of gain from the sale of the old residence in the regular way with no division.

Line-By-Line Instructions

Line 3. Selling Price of Residence.—Enter the amount of money you received, the amount of all notes, mortgages, or other liabilities to which the property was subject, and the fair market value of any other property you received.

Line 4. Commissions and Other Expenses of Sale.—This includes sales commissions, advertising expenses, attorney and legal fees, etc., incurred in order to sell the old residence. Loan charges, such as "loan placement fees" or "points" charged the seller, generally are selling expenses.

Line 6. Basis of Residence Sold.—This includes the original cost of the property, commissions, and other expenses incurred in its purchase, plus the cost of improvements. Subtract any depreciation allowed or allowable, any casualty loss taken on the residence, any energy credit taken, and the postponed gain on the sale or exchange of a previous principal residence. For more information, see Publication 551, Basis of Assets.

Line 8. Fixing-up Expenses.—These are decorating and repair expenses incurred only to assist the sale of the old property. They must have been incurred for work performed within 90 days before the contract to sell was signed, and must have been paid for not later than 30 days after the sale. Do not include capital expenditures for permanent improvements or replacements which are added to the basis of the property sold.

Note: *Fixing-up expenses are considered only in figuring adjusted sales price to determine the gain on which tax is postponed. They are not deductible in determining the actual profit on the sale of your old residence.*

Lines 10 and 17. Cost of New Residence.—The cost of your new residence includes one or more of the following:

(a) cash payments;

(b) the amount of any mortgage or other debt on the new residence;

(c) commissions and other purchase expenses you paid;

(d) construction costs (when you build your own residence) for the period beginning 18 months before and ending 2 years after the sale of the old residence; and

(e) if you buy rather than build your new residence, all capital expenditures made within 18 months before and 18 months after the sale of the old residence.

For more information, please get Publication 523, Tax Information on Selling Your Home, from most IRS offices.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1980—O-313-146 FIELDSTAFF

House Exhibit #37

Form **5695** — Department of the Treasury, Internal Revenue Service

Energy Credits

▶ Attach to Form 1040. ▶ See Instructions on back.

1980
34

Name(s) as shown on Form 1040: Gerald E. Claiborne

Your social security number: 421 14 0100

In the space below the address of your principal residence on which the credit is claimed if it is different from the address shown on Form 1040.
Box 10 Rt 3
Las Vegas NM 87701

Part I Fill in your energy conservation costs (but do not include repair or maintenance costs).
If you have an energy credit carryover from a previous tax year and no energy savings costs this year, skip to Part III, line 16.

A. Answer the following question: Was your principal residence substantially completed before April 20, 1977? . . ☑ Yes ☐ No

B. If you checked the "NO" box, you CANNOT claim an energy credit for conservation cost. Do NOT fill in lines 1 through 7 of this form.

1 Energy Conservation Items:			
a Insulation	1a	3100	
b Storm (or thermal) windows or doors	1b		
c Caulking or weatherstripping	1c		
d A furnace replacement burner that reduces the amount of fuel used	1d		
e A device for modifying flue openings to make a heating system more efficient	1e		
f An electrical or mechanical furnace ignition system that replaces a gas pilot light	1f		
g A thermostat with an automatic setback	1g		
h A meter that shows the cost of energy used	1h		
2 Total (add lines 1a through 1h)	2	3100	
3 Maximum amount	3	$2,000	00
4 Enter the total energy conservation costs for this residence from your 1978 and 1979 Form 5695, line 2	4	0	
5 Subtract line 4 from line 3 (If line 4 is more than line 3, do not complete any more of this part. You cannot claim any more energy conservation credit for this residence.)	5	2000	
6 Enter the amount on line 2 or line 5, whichever is less	6	2000	
Enter 15% of line 6 here and include in amount on line 15 below	7	300	

Part II Fill in your renewable energy source costs (but do not include repair or maintenance costs).
If you have an energy credit carryover from a previous tax year and no energy savings costs this year, skip to Part III, line 16.

8 Renewable Energy Source Items:			
a Solar	8a		
b Geothermal	8b		
c Wind	8c		
9 Total (add lines 8a through 8c)	9		
10 Maximum amount	10	$10,000	00
11 Enter the total renewable energy source costs for this residence from your 1978 Form 5695, line 5 and 1979 Form 5695, line 9	11		
12 Subtract line 11 from line 10 (If line 11 is more than line 10, do not complete any more of this part. You cannot claim any more renewable energy source cost credit for this residence.)	12		
13 Enter amount on line 9 or line 12, whichever is less	13		
14 Enter 40% of line 13 here and include in amount on line 15 below	14		

Part III Fill in this part to figure the limitation

15 Add line 7 and line 14. *If less than $10, enter zero*	15	300	300
16 Enter your energy credit carryover from a previous tax year	16		
17 Add lines 15 and 16	17	300	300
18 Enter the amount of tax shown on Form 1040, line 37	18	1403	98,164
19 Add lines 38 through 44 from Form 1040 and enter the total	19		
20 Subtract line 19 from line 18. If zero or less, enter zero	20	1403	98,164
21 Residential energy credit. Enter the amount on line 17 or line 20, whichever is less. Also, enter this amount on Form 1040, line 45	21	300	300

Form 5695 (1980)

House Exhibit #37

General Instructions

Two energy credits make up the residential energy credit, each with its own conditions and limits. These credits are based on: (1) Costs for home energy conservation and (2) Costs for renewable energy source property.

The credit is based on the cost of items installed in your principal residence after April 19, 1977, and before January 1, 1986. The cost of the items includes the cost of installing them.

Qualified expenditures financed with nontaxable Federal, State, or other grants cannot be used to figure the energy credit.

Purpose.—Use this form to figure your residential energy credit if you had qualified energy saving items installed in your principal residence. The instructions below list conditions you must meet to take the credit. If you have an energy credit carryover from the previous tax year and no energy saving costs this year, fill in only Part III of the form. Attach Form 5695 to your tax return. For more information, please get Publication 903, Energy Credits for Individuals.

What is your principal residence?—To qualify as your principal residence, your residence must meet all of the conditions below.

- It must be the home where you and your family live (you may own it or rent it from another person).
- It must be in the United States.

A summer or vacation home does not qualify.

If you live in a condominium or cooperative housing corporation dwelling unit, it may qualify. Please get Publication 903 for more details.

If you and another person own and use different principal residences and share the cost of qualified energy conservation property or renewable energy source property intended for joint use, each of you may claim the energy credit as a separate taxpayer. Divide the amount of qualified expense among each person on the basis of their share of the contribution to the total cost. This type of expenditure is effective if made after April 1, 1980.

For energy conservation items to qualify, your principal residence must have been substantially completed before April 20, 1977. A dwelling unit is considered substantially completed when it can be used as a personal residence even though minor items remain unfinished.

Note: *You may claim the maximum credit on each principal residence you live in during the tax year. See the instructions for figuring the credit for more than one principal residence.*

What are energy saving items?—You can take the credit for two kinds of energy saving items: energy conservation items and renewable energy source items.

Energy conservation items are limited to:

- insulation (fiberglass, cellulose, etc.) for ceilings, walls, floors, roofs, water heaters, etc.
- storm (or thermal) windows or doors for the outside of your residence.
- caulking or weatherstripping for windows or doors for the outside of your residence.
- a furnace replacement burner that reduces the amount of fuels used.
- a device for modifying flue openings to make a heating system more efficient.
- an electrical or mechanical furnace ignition system that replaces a gas pilot light.
- a thermostat with an automatic setback.
- a meter that shows the cost of energy used.

To take the credit for an energy conservation item, you must:

- install them in your principal residence which was substantially completed before April 20, 1977,
- be the first one to use the item, and
- expect it to last at least 3 years.

The credit for energy conservation items cannot be more than $300.

Renewable energy source items include solar, wind, and geothermal energy items which heat or cool your principal residence or provide hot water or electricity for it.

Examples of solar energy items include:

- collectors,
- rockbeds,
- heat exchangers, and
- solar panels installed on roofs (including those installed as a roof or part of a roof).

An example of an item that uses wind energy is a windmill that produces energy in any form (usually electricity) for your residence.

To take the credit for a renewable energy source item, you must:

- be the first one to use the item, and
- expect it to last at least 5 years.

The credit for renewable energy source items cannot be more than $4,000.

What items are NOT eligible for the energy credit?—You cannot take the credit for items such as the following:

- carpeting;
- drapes;
- wood paneling;
- wood or peat-burning stoves;
- hydrogen fueled residential equipment;
- siding for the outside of your residence;
- heat pump (both air and water);
- fluorescent replacement lighting system;
- replacement boilers and furnaces, and
- swimming pools used to store energy.

Figuring the credit for more than one principal residence.—You can take the maximum credit for each principal residence you live in. If you use all of your credit for one residence and then move, you may take the maximum credit amount on your next residence.

For example, if you sold your principal residence in May of 1980 and bought another in June, you would be entitled to take up to $300 credit on each residence for energy conservation items.

To figure your allowable 1980 energy credit for more than one principal residence, follow these instructions:

(1) Fill out Part I or II on a separate Form 5695 for each principal residence.

(2) Enter the total of all parts on line 15 of one of the forms.

(3) In the space above line 15, write "More than one principal residence."

(4) Attach all forms to your return.

Caution: *You should keep a copy of each Form 5695 that you file for your records. For example, if you sell your principal residence, you will need to know the amount of the credit claimed in prior tax years. You must reduce the basis of your principal residence by the amount of energy credit taken against your tax, if the items for which the credit is taken are a proper increase to the basis.*

What to do with an energy credit when it's more than your tax.—If your credit for this year is more than your tax minus certain other credits, you can carry over the excess energy credit to the following tax year.

Carryover for tax year in which the alternative minimum tax applies.—If the alternative minimum tax applies, you may not receive the full tax benefit for the energy credit claimed during the tax year. If so, the amount of the energy credit benefit you lose is eligible for carryover. See Publication 525, Taxable and Nontaxable Income, for more details.

Specific Instructions

Part I, lines 1a through 1h (insulation, storm (or thermal) windows or doors, caulking or weatherstripping, etc.).—Enter your energy conservation costs only for this tax year. Count the cost of the item and its installation in or on your principal residence. Do not include the cost of repairs or maintenance for energy conservation items.

Part I, line 4.—Enter your total energy conservation costs from 1978 and 1979 for this principal residence. If you had energy conservation costs in the previous tax year but could not take a credit because it was less than $10, enter zero.

Part II, lines 8a through 8c (solar, geothermal, and wind).—Enter your renewable energy source costs only for this tax year. Count the cost of the item and the cost of labor for its assembly, preparation, and installation in connection with your principal residence. Do not include the cost of repairs or maintenance for renewable energy source items.

Part II, line 11.—Enter your total renewable energy source costs from 1978 and 1979 for this principal residence. If you had renewable energy source costs in the previous tax year but could not take a credit because it was less than $10, enter zero.

Part III.—The amount of your energy credit is limited to your tax less other credits. If you have an amount on line 17 which is more than line 20, you can carry over the excess energy credit to the next tax year.

Part III, line 18.—If your tax for the previous tax year was less than the amount of energy credit, you have a credit carryover to this tax year. Enter the carryover amount on this line.

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House Exhibit #37

1970 Supplement to Income Tax Act Form 2119 Schedule Statement

STATEMENT BL3

Name [illegible]

Nature of Business: Principal Residence

Part I Basis:

(3) Existing Assets - Land		$ 275,000		
- Home		450,000		
		$ 725,000		
(4) Capital Expenditure Prior to Sale		- 19,776		
" " "		- 27,682		
(5)		$ 677,612		677,612
(6) Basis of Part I, No. 3:				
Porch Yard 1951 (Estimate)	$	8,100		
Built House and Yard 1953		65,000		
Kitchen Extension etc. 1956		6,400		
Fireplace - Heat & Pipe Fire 1958		16,500		
" Wire Fire Kit. & Dr. 1960		25,000		
" Extra House 1976		27,800		
" Brick Stuff 1977		14,200		
Wall Panels 1954		1,100		
Pump Shed "		640		
" " 1963		1,430		
Kitchen Dining Room 1970		2,140		
Pool 1958		15,800		
Guest House 1965		17,500		
Fish Pond 1969		12,800		
Office Annex Re 1977		4,500		
Tennis Court 1962		1,150		
Landscaping 1967		6,300		
" & Extensive Work		4,600		
Sprinkler System		2,500		
Driveway / Fence		2,600		
Patio & Paving		2,800		
Swimming Pool & Equip.		—		
Tennis Court, Etc.		3,150		
Air Conditioning		2,600		
Carpeting		9,100		
Drapes		11,500		
Furniture		4,600		

Supplement to { Form 2119 / Schedule / Statement } STATEMENT BL3

ear 1960 Name

(6). Cost			
Rent (Two Months)	600.		
Advertising & Commission	4100		
Survey Fees, Title, etc	7400		
Insurance & Penal Taxes	5100		
Surveillance	3150		
Demolishing Demolition etc	15000		
Cost of Land (2½ acres)	12,500		
Secretary	600		
Paint Purchased on Land	5,000		
Well Drilled	1,000		
2½ acres underground Sprinkler Sys	7100		
Fencing	3,200		
Roads	1400		
Electric	2150		
Basis of Res. Sold.	362,800		362,800
(7) Gain on Sale			314,812
(10) Cost of New Plant			285,000
(11) Gain Realized this year			29,812
([illegible] is 11,935 to Capital Gain			
on Sale and 2/3 Gain Direct Item would be $ 255,187.)			
177612 Net After Commission			
362 800 Cost of Improvements			
314812			

House Exhibit #37

2198

(Please Print)

CREATIVE TAX PLANNING
LAMB-WATSON CONSULTING
1700 E. Desert Inn Rd. #412
Las Vegas, Nevada 89109
I.D. 88-0152519

Form 1040

Internal Revenue Service Center
Ogden, UT 84201

(221)

Form **2119** — Department of the Treasury, Internal Revenue Service

Sale or Exchange of Principal Residence

▶ See Instructions on back.
▶ Attach to Form 1040.

1980
25

Note: *Do not include expenses you are deducting as moving expenses on Form 3903.*

Name(s) as shown on Form 1040: HARRY E CLAIBORNE

Your social security number: 431 14 0100

		Yes	No
1 (a)	Date former residence sold ▶ 9-23-80		
(b)	Have you ever postponed any gain on the sale or exchange of a principal residence?		X
(c)	Have you ever claimed a credit for purchase or construction of a new principal residence? (If "Yes," see Form 5405.)		X
(d)	If you were on active duty in the U.S. Armed Forces or outside of the U.S. after the date of sale of former residence, enter dates. From to		
2 (a)	Date new residence was bought ▶		
(b)	If new residence was constructed by you, date construction began ▶		
(c)	Date you occupied new residence ▶ APRIL 1980		
(d)	If you answered "Yes," to 1(c), did anyone live in your new replacement residence before you did?		X
(e)	Were both the old and new properties used as your principal residence?	X	
(f)	Were any rooms in either residence rented out or used for business at any time? (If "Yes," see note in line 7 and attach computation.)		X

Part I Computation of Gain and Adjusted Sales Price

3	Selling price of residence. (Do not include selling price of personal property items.)		325000
4	Commissions and other expenses of sale		47388
5	Amount realized (subtract line 4 from line 3)		677612
6	Basis of residence sold	362800	
7	Gain on sale (subtract line 6 from line 5). (If line 6 is more than line 5, enter zero and do not complete the rest of form.) If you bought another principal residence during the allowed replacement period or you elect the one time exclusion in Part III, continue with this form. Otherwise, enter the gain on Schedule D (Form 1040), line 2 or 9. If you intend to replace the residence within the allowed replacement period see instruction B.	314812	
	Note: *Do not include in line 7 the amount attributable to rented rooms or other business purposes; instead, report separately on Form 4797.*		
8	Fixing-up expenses		-0-
9	Adjusted sales price (subtract line 8 from line 5)		677,612

Part II Computation of Gain to be Postponed and Adjusted Basis of New Residence N/A

10	Cost of new residence		
11	Gain taxable this year. (Subtract line 10 from line 9. Do not enter more than line 7.) If line 10 is more than line 9, enter zero. Enter any taxable gain on Schedule D (Form 1040), line 2 or 9. If you were 55 or over on the date of sale, see Part III		
12	Gain to be postponed (subtract line 11 from line 7)		
13	Adjusted basis of new residence (subtract line 12 from line 10)		

Part III Computation of Exclusion, Gain to be Reported, and Adjusted Basis of New Residence

		Yes	No
14 (a)	Were you 55 or over on date of sale?	X	
(b)	Was your spouse 55 or over on date of sale? (If you answered "No" to 14(a) and 14(b), do not complete the rest of form.)		
(c)	If you answered "Yes" to 14(a) or 14(b) did you own and use the property sold as your principal residence for a total of at least 3 years (except for short temporary absences) of the 5-year period before the sale? (If you are 65 or over, see instruction C.)	X	
(d)	If you answered "Yes" to 14(c), do you elect to take the once in a lifetime exclusion of the gain on the sale? (If "Yes," check yes box and complete the balance of Part III. If "No," return to Part II, line 12 above.)	X	
(e)	At time of sale, was the residence owned by: [X] you, [ ] your spouse, [ ] both of you?		
(f)	Social security number of spouse, at time of sale, if different from number on Form 1040 ▶ (Enter "none" if you were not married at time of sale.)		

15	Exclusion: Enter the smaller of line 7 or $100,000 ($50,000, if married filing separately)		100,000
16	Part of gain included (subtract line 15 from line 7)		214,812
17	Cost of new residence. If you did not buy a new principal residence, enter "None." Then enter the gain from line 16 on Schedule D (Form 1040), line 9, and do not complete the rest of Form 2119		285,000
18	Gain taxable this year. (Subtract the sum of lines 15 and 17 from line 9. The result cannot be more than line 16.) If line 17 plus line 15 is more than line 9, enter zero. Enter any taxable gain on Schedule D (Form 1040), line 9		214,812
19	Gain to be postponed (subtract line 18 from line 16)		-0-
20	Adjusted basis of new residence (subtract line 19 from line 17)		285,000

House Exhibit #38

HARRY E. CLAIBORNE
FORM 1040
1980
S U M M A R Y

	(1) As Filed	(2) Properly Prepared	(3) Difference	(4) % Reported
Wages	$ 54,500	$ 54,500	___	
Interest Income	2,751	2,751	___	
Legal Fees Received	-0-	87,912	$ 87,912	-0-%
Capital Gain/(Loss)	(3,000)	85,925	88,925	-0-
Gross Income	54,251	231,088	176,837	23.5
Adjustments To Gross Income	21,140	21,140	96,761 ---	
Adjusted Gross Income	33,111	209,948	176,837	15.8
Itemized Deductions	22,061	21,965	(96)	
Exemption	1,000	1,000	---	
Taxable Income	10,050	186,983	176,933	5.4
Federal Income Tax	1,403	98,164	96,761	
Credits	(300)	(300)	---	
Net Tax	1,103	97,864	96,761	1.1%
Tax Paid In	22,030	45,348	23,318	
Tax Due/ (Refund)	$ (20,927)	$ 52,516	$ 73,443	

HOUSE EXHIBIT #39

AFFIDAVIT OF LEO B. HALPER

I, LEO B. HALPER, being first duly sworn, depose and say that:

1. I have been a Special Agent with the Internal Revenue Service, Criminal Investigation Division since January of 1972.

2. During the course of my duties, I was assigned an investigation of the income tax liability of Judge Harry E. Claiborne.

3. I have read the affidavit of Jerry D. Watson dated April 30, 1986 which is attached to a motion (1) to vacate judgement and sentence; (2) for evidentiary hearing; and (3) for Discovery Proceedings filed on behalf of Judge Harry E. Claiborne.

4. Paragraph No. 11 of Mr. Watson's affidavit states:

"While waiting to appear before the Reno grand jury on June 8, 1983, I was approached by Agent Skelton and taken to a private office. When we walked into the office, Agent Jessigner and two other men were there. One left and the other men stayed and he identified himself as Agent Halper. I am not sure of the correctness of this name. After identifying himself, this person told me that he had been recently assigned to the case and he had reviewed the transcript of my testimony before the Portland grand jury and since there were so many contradictions and even outright falsehoods in my testimony, it was necessary for him to further interrogate me."

I did not make these statements.

Mr. Watson also states in Paragraph No. 11:

"This remark scared me to death and I said to him, "Am I under-investigation or a target of this grand jury investigation?" He then said, "I am not aware of you being under investigation at this time." ou will be advised should you become a target. I then said, "That

House Manager Ex. 40

isn't good enough. I do not feel that I should answer any questions at this time." Halper then jumped up from the table and angrily leaned over the table with his face contorted and his hands clenched."

I did tell Mr. Watson that I was not aware of his being under investigation at that time.

I did not jump up from the table and angrily lean over the table.

Mr. Watson further states in Paragraph No. 11:

"On June 15, 1983, at about 5 p.m., FBI Agent Jessinger and the special agent that I believe was named Halper, came to my office. Halper stated, "I guess you think you are some kind of a smart son-of-a-bitch and that you know how to cover your ass." and he yelled about the telegram being sent as part of a conspiracy between me and Judge Claiborne and demanded to see a copy of the telegram which I furnished him. All of these statements were made in unrestrained hostility and anger. After fifteen minutes of harassment, I finally said, "I will not discuss anything further with you people without my attorney present." Halper then said, "How come you were so god damned willing to talk so god damned freely in the past and you go around shooting your god damned mouth off to the press and now all of a sudden you don't want to talk without your attorney present?" I then replied I have asked to reappear before the grand jury and correct my testimony and I will do it with them and if I have anything to say, I will say it to the grand jury, not you. They left my office and as Halper went out the door he yelled, "I will be back. You can bet your ass I will be back." He said, "You're digging yourself a big hole and you are in big trouble."

I did not make any of the foregoing statements.

Mr. Watson states in Paragraph No. 12:

"After sending the wire to the foreman of the grand jury and Mr. Shaw, I was subpoenaed to appear before the Reno grand jury on July 6, 1983. This supboena was issued to allow me to correct my testimony. However, on June 21, 1983, Mr. Stephen A. Shaw of the Justice Department cancelled the subpoena by letter.

On July 23, 1983, I was served with a subpoena to appear before the federal grand jury in Reno, Nevada, on July 28, 1983 at 9:30 a.m. Prior to the subpoena, I had engaged Mr. Lawrence J. Semenza, an attorney for Reno, Nevada, to act as my counsel with reference to further grand jury proceedings. On July 28, 1983, at 9:30 a.m., I appeared with Mr. Semenza at the grand jury room located in the federal building, Reno, Nevada to testify with reference to the telegram sent to Mr. Shaw and the foreman of the grand jury and other matters connected with my previous testimony.

My attorney, in my presence, requested a copy of my previous testimony since he felt by reason of the harassment of the agents before my appearance as well as my illness that I should have an opportunity to correct and clarify any confusing and incorrect testimony made under those circumstances. At that time, Mr. Shaw was accompanied by two criminal investigators of the IRS. When Mr. Semenza made his request for the transcript, Mr. Shaw went along with the two criminal investigators and returned announcing that one transcript was 80 pages long and the other one 90 pages long. Mr. Shaw then stated to Mr. Semenza that he would furnish him the transcript for me to review if I agreed to testify at 1 p.m. and he attempted to get a guarantee from me and Mr. Semenza that I would indeed testify at 1 p.m. Both Mr.

Semenza and myself explained to Mr. Shaw that we doubted we could review the transcripts in that period of time but that we would try. At that int, one of the IRS criminal investigators with Mr. Shaw said to Mr. Shaw in our presence and hearing; "You should inform Mr. Watson right new that he is a target of this federal grand jury investigation and you should inform Mr. Watson of what that fact means." Mr. Shaw then refused to give us the transcript and Mr. Semenza did not allow me to testify."

I was one of the Internal Revenue Service criminal investigators Mr. Watson refers to as being present with he and his attorney, Mr. Semenza. Neither Special Agent Donald Skelton, who was also present, nor I made any statements to Mr. Watson or Mr. Semenza regarding Mr. Watson being a target of a grand jury investigation. Mr. Shaw told Mr. Watson and Mr. Semenza that Mr. Watson may now be a bject of the grand jury investigation.

Mr. Watson further states in Paragraph No. 12 of his affidavit:

"That evening (July 28), when I arrived at the McCarran International Airport in Las Vegas, Nevada, and approached the baggage turnstile to get my baggage, Agents Halper and Skelton walked up and began to harass me. Agent Halper mainly did the talking. He demanded to know who was paying my attorney, Lawrence Semenza, and when I replied that I was still working out an arrangement with Mr. Semenza, Halper replied, "Bullshit. Barry Claiborne is paying Semenza and he is Claiborne's attorney. We have known for two weeks that Semenza was being sent in. If you are smart, you had better get you a lawyer that is representing you. You are digging a deeper hole and nobody is going bail you out. You are a liar and we can prove it. Your attorney

Semenza better make damn clear to you what is meant by a target of a grand jury investigation and the consequences of lying and covering up for Judge Claiborne." I then asked what they thought I was lying about and Harper responded, "You know damned well what we are talking about. You came up with a very clever explanation of the missing income and we believe the documents are a lie and we can prove it. You still have a chance to save your skin. Just come on down to the office and tell the truth and you are off the hook. Otherwise, you are in big trouble."

Special Agent Skelton and I did encounter Mr. Watson at the McCarran International Airport in Las Vegas, Nevada on July 28, 1983. Mr. Watson initiated a conversation with us. He started the conversation by saying that he hoped there was no hostility between us. I told Mr. Watson that I did not see how he could expect us not to be upset with him because we thought he had lied to us about the facts regarding the preparation of Judge Claiborne's income tax returns and the one page document he and Judge Claiborne had allegedly found regarding the reporting of legal fees.

I asked Mr. Watson who had first recommended to him to hire Mr. Semenza as his attorney. Mr. Watson replied that it was a friend and that we should know he wasn't going to say who it was.

I asked Mr. Watson who was going to pay Mr. Semenza's fee. Mr. Watson stated that he supposed he was going to but at that point, the fee had not yet been discussed. Mr. Watson stated that he expected to send a bill to his client for his and his attorney's time and expenses, although he had not yet discussed it with Judge Claiborne.

I told Mr. Watson that if he ever wanted to sit down and tell us the whole truth he should give us a call.

64-054 O - 86 - 6

I did not make the other statements attributed to me by Mr. Watson in Paragraph No. 12.

Leo B Halper

LEO B. HALPER

Subscribed and sworn before me this 7 day of MAY, 1986

Michael B Growney

Michael B. Growney
NOTARY PUBLIC
State of Nevada, Clark County
My appointment expires July 31, 1989

LIST OF REPORTED TAX DECISIONS BY JUDGE HARRY E. CLAIBORNE

1. In re: Grand Jury Proceedings Witness: Albert L. Bardier, CPA; In re: Grand Jury Proceedings Witness: Joan Norris Wheeler (Special Grand Jury investigating allegations of racketeering, conspiracy, income tax evasion, false and fraudulent returns.)

2. In the Matter of: Joyce Mindheim, aka Joyce Ward, individually and as Executrix of the Estate of Daniel J. Mindheim, Deceased, Plaintiffs v. United States of America, Defendant
United States District Court, District of Nevada
(80-1 U.S. Tax Cas. (CCH) P9271)
(Findings of fact/conclusions of law re: capital gains, capitalization/deductions for bad debt loss)

3. Valley Bank of Nevada v. City of Henderson...
U. S. District Court, Dist. Nevada
(528 F. supp. 907; 33 U.C.C. Rep. Serv. 382; 82-1 U.S. TAx Cas. (CCH) P9122)
(Whether a federal tax lien is entitled to priority over the claims of Valley Bank of Nevada and/or City of Henderson

4. Freeman v. Roger Steele and IRS
U.S. District Court, Dist. Nevada
(83-1 U.S. TAx Cas. (CCH) P9315)
(Plaintiff alleges that defendants have assessed different individuals with fines for filing fraudulent W-4 forms.)

5. U.S. v. Desert Palace, Inc. d/b/a Caesars Palace, Respondent v. Arthur Weisberg and Gail Film Distributors, Inc.
U.S. District Court, Dist. of Nevada
(79-1 U.S. Tax Cas. (CCH) P9296)

6. Judith Elaine Floto v. Commisioner of IRS
U.S. District Court, Dist of Nevada
(83-2 UsS. Tax CAs. (CCH) P9705)

7. People of the State of Nevada and Nevada Tax Commission, Dept of Taxation v. Stephen D. King, d/b/a King's Smoke Shop
U.S. District Court, Dist. of Nevada
(463 F. Supp. 749)

8. U.S. and Anthony J. Aguiar, Revenue Agent of the IRS Vv. James L. Maxwell,d/b/a Exchange Enterprises
U.S. District Court, District of Nevada
(81-1 U.S. Tax CA. (CCH) P9378)

House Manager Ex. 41

Checking Account Statement

CLAIBORNE, HARRY E
500 RANCHO DR
LAS VEGAS NEV 89106

LAS VEGAS OFFICE
403/275/1
02/06/79 1

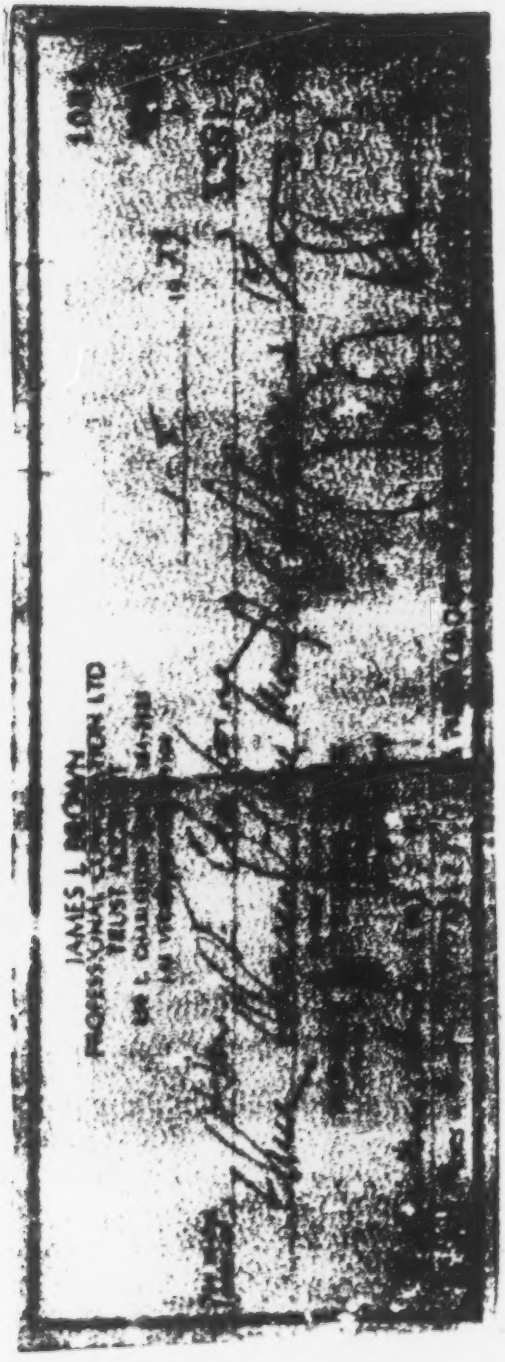
CHECKS - READ ACROSS					DEPOSITS	DATE	NEW BALANCE
BEGINNING BALANCE						01/05	39,199.18
175.00		60.00			338.10	01/12	40,777.28
74.41						01/18	40,696.87
199.18						01/19	40,496.89
35.00						01/23	40,461.89
100.00						01/24	40,361.89
5.00						01/26	40,356.89
125.24						01/29	40,231.65
119.50						01/30	40,112.15
175.00					2062.17	02/02	58,984.32
70.00		118.97				02/05	57,733.35
55.00						02/06	57,677.35

CREDITS NO.	CREDITS AMOUNT	DEBITS NO.	DEBITS AMOUNT	SERVICE CHG.	NEW BALANCE
2	24,003.27	13	5,525.30	.00	57,677.35

LEGEND:
A - AUTOMATIC PAYROLL DEPOSIT
C - SPECIAL STATEMENT CHARGE
H - HANDLING CHARGE FOR REJECTED CHECKS
M - MISCELLANEOUS ENTRY
O - OVERDRAFT CHARGE
13
P - CASH RESERVE PAYMENT
Q - CASH RESERVE ADVANCE
R - REVERSING ENTRY
S - SERVICE CHARGE
T - AUTOMATIC TRANSFER

PLEASE EXAMINE THIS STATEMENT AT ONCE. IF NO ERROR IS REPORTED WITHIN 14 DAYS THE ACCOUNT WILL BE CONSIDERED CORRECT. ALL ITEMS ARE CREDITED SUBJECT TO FINAL PAYMENT.

PIONEER CITIZENS BANK
OF NEVADA


JAMES L BROWN
PROFESSIONAL
TRUST

CHECKING ACCOUNT DEPOSIT SLIP

Harry Claiborne

DATE Jan 12 19 79

ACKNOWLEDGE RECEIPT OF CASH RETURNED BY SIGNING ABOVE

LAS VEGAS MAIN BRANCH

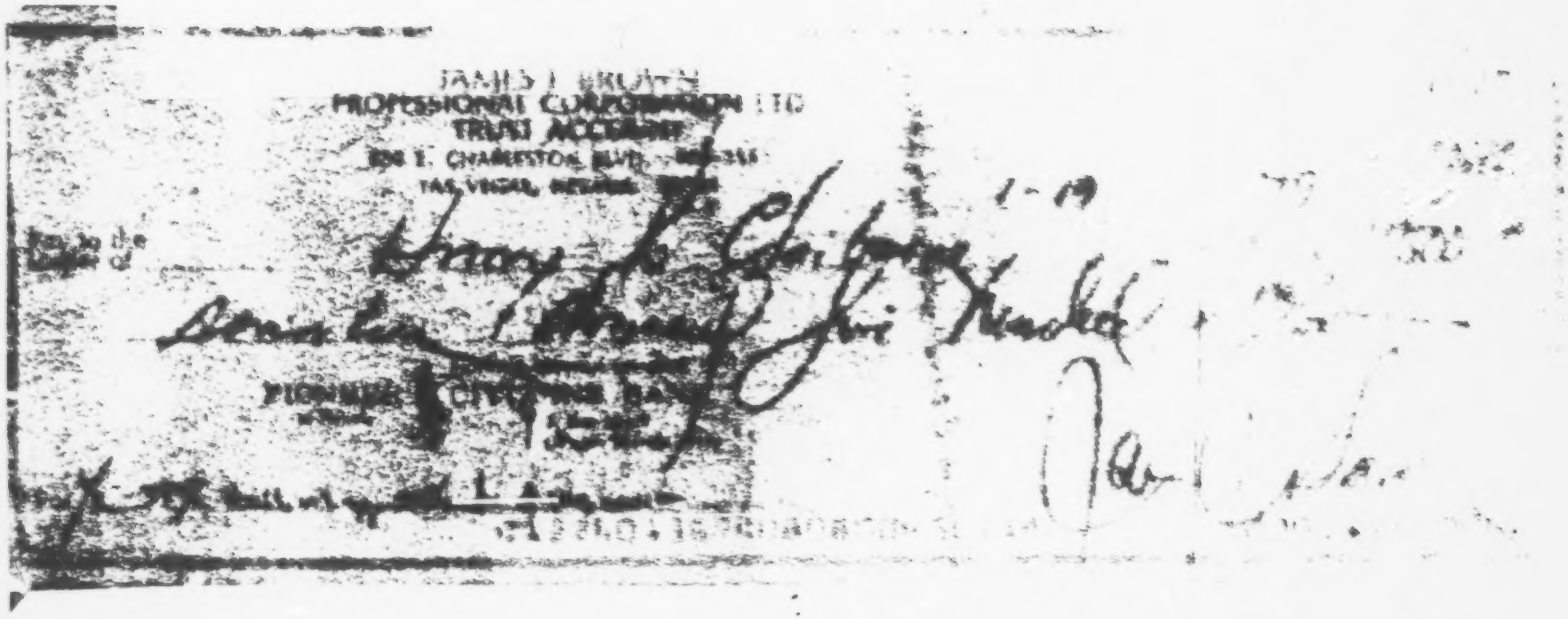
PIONEER of Nevada CITIZENS BANK

P.O. Box 430
Las Vegas, Nevada 89101

CURRENCY		
COIN		
CHECKS	54-136	3381 10
TOTAL FROM OTHER SIDE		
TOTAL		
LESS CASH RECEIVED		
NET DEPOSIT		3381 10

All items are received by this bank for purposes of collection only and are subject to the Uniform Commercial Code. All credits for items are provisional until collected.

⑆122401367⑆ 136403 2751 21 "0000338110"


JAMES J. BRUTEN
PROFESSIONAL CORPORATION LTD
TRUST ACCOUNT

CHECKING ACCOUNT DEPOSIT SLIP

HARRY E. CLAIBORNE
500 RANCHO ROAD
LAS VEGAS, NEV.
89106

DATE Feb 2 1979

9 V L 1

ACKNOWLEDGE RECEIPT OF CASH RETURNED BY SIGNING ABOVE

CASH	CURRENC		
	COIN		
CHECKS	9-11	17,500	00
	24-2	84	38
	15-51	3,037	29
TOTAL FROM OTHER SIDE			
TOTAL		20,622	17
LESS CASH RECEIVED			
NET DEPOSIT		20,622	17

All items are received by this bank for purposes of collection and are subject to the Uniform Commercial Code. All credits for items are provisional until collected.

LAS VEGAS MAIN BRANCH
PIONEER CITIZENS BANK
of Nevada
P.O. Box 430
Las Vegas, Nevada 89101

⑆122400130⑆ 136403⑈2751⑈ 20622.17 D9

21 ⑈000206 2217⑈

SEP 19 '86 13:06 FBI LAS VEGAS P.2

JERRY D. WATSON

CANDIDATE FOR PUBLIC ADMINISTRATOR

SEP 23 1986

Committee to Elect
JERRY D. WATSON, PUBLIC ADMINISTRATOR
1700 E. Desert Inn Road, Suite 412
Las Vegas, Nevada 89109
(702) 732-0700

BULK RATE
U.S. Postage
PAID

VOTE FOR
CLARK COUNTY
PUBLIC ADMINISTRATOR

X JERRY D. WATSON

JERRY WATSON REALTY
CREATIVE TAX & BUSINESS PLANNING
1700 East Desert Inn Road
Suite 412
Las Vegas, Nevada 89109
(702) 732-0700 office
(702) 385-7866 beeper

JERRY WOULD APPRECIATE YOUR VOTE
ON PRIMARY ELECTION DAY,
SEPTEMBER 2, 1986

If you can assist the Committee to Elect Jerry Watson,
Public Administrator in any way, please contact Chairman
Priscilla Gossett at 732-0700

House Managers Ex. 43

WHAT DOES THE PUBLIC ADMINISTRATOR DO FOR YOU?

The **PUBLIC ADMINISTRATOR** of Clark County is responsible for settling the estates of those who die in the county without leaving a will, or who have no relatives willing to administer the estates.

The **PUBLIC ADMINISTRATOR** also coordinates with the Clark County Social Services Department on cases with insufficient resources for private burial services.

The **PUBLIC ADMINISTRATOR** serves as **PUBLIC GUARDIAN** for adult wards over age sixty (60). Several Social Service departments make referrals in cases where the ward is unable to care for himself or his estate, and where there is no responsible relative or friend willing and able to be a guardian.

I WOULD ENCOURAGE YOU TO HAVE A VALID WILL PREPARED TO AVOID BECOMING A COUNTY STATISTIC.

QUALIFICATIONS

TAX PRACTIONER:	Creative Tax & Business Planning; Bookkeeping & Income Tax since 1976. Secretarial, resume, paralegal and free notary services.
REAL ESTATE BROKER:	JERRY WATSON REALTY
PROPERTY MANAGER:	Dept. of Housing and Urban Development (HUD) & Veterans Administration (VA) Property Management Broker.
INSURANCE:	Chartered Life Underwriter (CLU) Former Insurance company State and Regional manager.
STOCK/INVESTMENT:	N.A.S.D. registered representative (State and Federal).
BUSINESS CONSULTING:	County Licensee since 1976. Business acquisitions, transfers, liquidations, and settlements.
APPRAISER/RESIDENTAL CONSTRUCTION/ REHABILITATION:	VA/HUD In-House Appraiser Private Mortgage Lenders and Investors. VA/HUD Property Management.
ESTATE PLANNING:	Former Member and Trustee of the Arizona Baptist Foundation — (Western State Regional Trust Administrator) Past President, Southern Nevada Estate Planning Council Graduate, American College of Life Underwriters; Advanced Underwriting advisor to top TEN insurance companies, TEN years experience in estate conservation and planning.

RECENT ADVOCACY ACTIVITY

1983-84	Assisted F.B.I., Justice Department, and I.R.S. through three grand juries, two Federal Court trials in their efforts to convict a public official.
1985-	Initiated Class Action Lawsuit for Allstate Thrift Depositors resulting in recovery of deposits.
1985-86	Appraiser of 20 million dollars of real estate in Clark County in the past 12 months. Averaged bid prices within 5% of appraisal, indicated the most expedient use of government time and money. Directed correspondence to HUD to coordinate efforts of all concerned in the management and resale of property.
1986-	Secured access to Senator Laxalt for Houston HUD Asset Management Brokers to fight HUD's obscurely published intent to use a "Nationwide" Real Estate Broker. This correspondence resulted in close scrutiny of HUD by Senator Laxalt, Senator Hecht, Senator Gramm and Representative Reid.

JERRY IS LOOKING OUT FOR YOUR INTERESTS

SEP 19 '86 13:07 FBI LAS VEGAS P.3
2216

Thank you for the opportunity to assist you with one of the most important decisions you will make, buying your own home - you deserve it.

Sincerely,

DEAR PROSPECTIVE LICENSEE,

THIS ADDITIONAL BROCHURE IS ENCLOSED TO FAMILIARIZE YOU WITH THE FORCLOSURE MARKET IN GOVERNMENT HOMES. PLEASE CALL IF YOU HAVE QUESTIONS.

I WOULD APPRECIATE YOUR VOTE ON SEPTEMBER 2.

JERRY WATSON REALTY
1700 E. DESERT INN RD., #412
LAS VEGAS, NEVADA 89109

COST OF HOUSING

RENT:

12 months X $550 = $6,600.00
X 5 years = $33,000.00

Isn't that awful - $33,000.00 gone and you don't even have a house to sell when you move to try to recover your expense!

OWNING:

12 months X $550 = $6,600.00
X 5 years = $33,000.00

House worth $57,000.00 could appreciate

5% a year =	$14,250
paid off loan, approx.	1,500
tax saving, 25% bracket	6,600
	$22,350

So $33,000 minus recovered expenses of $22,350

$10,650 = cost of owning over 5 years = $177.50 a month.

JERRY WATSON REALTY
PRESENTS

THE PURCHASING OF GOVERNMENT OWNED PROPERTIES

Veterans Administration

U.S. Department of Housing and Urban Development

Housing & Urban Development (HUD) Area
MANAGEMENT BROKER
Veterans Administration Property Management
BROKER

SEP 19 '86 13:07 FBI LAS VEGAS
2217
P.4

LOCATING THE PROPERTY

A list of properties appears in every second Wednesday edition of the Sun and every Saturday edition of the Review Journal. You can drive by and then call me for an interview. If you miss the paper we will be more than happy to furnish you a list each week until you find the home you want.

OR

You can call to tell me what you would like to purchase - since we have already seen the properties and know which ones will fit your needs, we can take you directly to them and save you time searching through the newspaper and then driving all over the city! We are pleased to assist you without cost or obligation.

WHAT'S AVAILABLE

In the current inventory we have homes that range from seriously damaged to homes in new condition. They are priced accordingly.

HOW MUCH MONEY DO I NEED?

Low down payments of 5% of accepted bid price plus an average of $1,000.00 for closing costs, insurance and taxes. (EXAMPLE; A $65,000 price would need about $2,800.00 down plus your insurance policy, taxes, etc.)

All Government property purchasers will need to qualify for new loans. Don't let this scare you! The VA and HUD loan programs were specifically designed to assist us to purchase our own homes. If your credit is good the only limit is how much house you can buy based on your income.

Please call me for assistance about financing. The interest rates are low, so payments are low. This all makes it easier for you to purchase now, and we can advise you as to how much you should be able to qualify for.

If you have had bad luck causing credit problems in the past, call us anyway. We have many other properties (not government owned) which have loans you can take over without qualifying! We will also explain how to have a co-buyer to help with your credit.

HOW DO I BUY

It's easy! We complete the government bid form with you and submit it for you before the bid closing date. A deposit is required with each bid (VA-$1,000.00, FHA 5% but not exceeding $2,000.00). This money will be applied to your down payment if your bid is accepted or returned to you if your bid is not accepted.

We then assist you with the financing arrangements and with the completion of purchasing your own home.

Congratulations on your wise decision to invest in your future, obtain the best tax write off and own your very own home all at the same time! Our other company, Creative Tax & Business Planning offers special discounts on tax work and advice. At this time the Government owned houses being sold represent the greatest bargain that has been available for years.

SEP 19 '88 [illegible] 08 FBI LAS VEGAS

2218

[redacted]

[redacted]

July 11, 1986

Dear Folks,

I am running for Public Administrator and I feel I am well qualified for the position.

As you know, the Public Administrator's office has been subject to investigation and indictments for the last three years. As a concerned taxpayer and advocate of government cost effectiveness, I feel the office is in need of closer scrutiny. The feedback I have received from the legal community and public at large demands some action.

I NEED your support, your time, contributions if you can, but most of all YOUR VOTE on SEPTEMBER 2, 1986.

Please contact my campaign staff for additional brochures or to join the campaign to elect JERRY WATSON, PUBLIC ADMINISTRATOR.

Thank you.

[redacted]

[redacted]

FINANCIAL DISCLOSURE REPORT

ANNUAL REPORT DUE BY MAY 15 FROM JUDICIAL OFFICERS AND CERTAIN JUDICIAL EMPLOYEES PER 28 USCA App. I §301 et seq.

(1) LAST NAME, FIRST, MIDDLE INITIAL	COURT OR ORGANIZATION	REPORT DUE DATE
Parry E.	District of Nevada	5/15/81
Judge	NEW EMPLOYEE ONLY DATE OF ENTRY ON DUTY	IF REPORT IS FOR PERIOD OTHER THAN CALENDAR YR., GIVE PERIOD BELOW

(2) OFFICIAL ADDRESS
[illegible] Vegas Blvd. So., Las Vegas, Nevada 89101

(3) Check if report includes information for my spouse and dependent children.

(4) Check if report for my spouse and dependent children is submitted on separate forms.

The following symbols may be used where applicable: (J) jointly owned by person reporting and spouse; (S) spouse; and (DC) dependent child.
See instructions, page 5

DEFENDANT'S EXHIBIT CRR 12-57

Note: Please read the instructions accompanying this form. Sign this form on the reverse side. Attach additional sheets if needed, identify each attachment by showing your name and the section being continued. Complete all parts. (If NONE, SO INDICATE). Please type or print clearly.

I. INVESTMENT INCOME *See Page 6 of Instructions.*

SOURCE (and, for Honoraria only, DATE RECEIVED)	TYPE	AMOUNT (Yours, not spouse's)
[illegible] Past fees from law practice	fees	88,500.00

II. INVESTMENTS AND TRUSTS: INCOME (II) and VALUE (III)

Description of Assets including Trust Assets *See Page 7 of Instructions.*	II. Income (in excess of $100) *See Page 8 of Instructions.* Type of Income	Income in thousands of dollars (check appropriate block): none or 1	1+ to 2.5	2.5+ to 5	5+ to 15	15+ to 50	50+ to 100	100+	III. Value *See Page 9 of Instructions.* Valuation Method Use Alphabetical Code	Value in thousands of dollars (check appropriate block): 1+ to 5	5+ to 15	15+ to 50	50+ to 100	100+ to 250	250+
[illegible] Savings Account, Nevada [illegible]ngs and Loan, Las Vegas, Nev.				X								X			
[illegible]rtgage, Carl Lindburg, Las Vegas [illegible]vada															X
[illegible]rtgage, Capitol Mortgage Company, [illegible] Vegas, Nevada					X							X			
Dividend, New York Life Insurance		X										X			
Account, First National Bank, Las Vegas, Nevada															X
Real estate, 810 Pinehurst, Las Vegas, Nevada															X
Dwelling, 1908 Plaza de la Cruz, Las Vegas, Nevada															X
Real estate, two lots, Washington County, Utah												X			
Real estate, Riverside County, California												X			
Two lots, Pahrump Valley, Nye County, Nevada												X			
Mercedes Benz Automobile													X		
Dodge Ramcharger Truck												X			
Dodge Pickup Truck										X					
320,000 shares stock in Grandissimo, Inc., Las Vegas, Nev.										X					

[illegible]ORT RECEIVED MAY 16 1981

Edward Allen Tamm
Chairman, Judicial Ethics Committee

[illegible] See Page 3 of Instructions.
[illegible] transportation, lodging, food, or entertainment.

SOURCE	DESCRIPTION
[illegible]	

B. Other Gifts See Page 11 of Instructions.

	VALUE
None [illegible]	

V. REIMBURSEMENTS See Page 11 of Instructions.

SOURCE	DESCRIPTION
None [X]	

VI. LIABILITIES See Page 11 of Instructions.

DESCRIPTION (include identity of Payee or Creditor)	Amount in thousands of dollars: 10+ to 15	15+ to 50	50+ to 100	100+ to 250	250+
None [ ] Promissory note payable to Stanwell Mortgage Co., Concord, Calif.				X	
Promissory note payable to Realty Holdings, Inc. Las Vegas, Nevada			X		
Promissory note payable to First Western Savings, Las Vegas, Nevada				X	

VII. TRANSACTIONS See Page 11 & 12 of Instructions.

DESCRIPTION	DATE	SALE	PURCHASE	EXCHANGE	Value in thousands of dollars: 1+ to 5	5+ to 15	15+ to 50	50+ to 100	100+ to 250	250+
None [ ]	June 19, 1980 purchased dwelling at 810 Pinehurst, Las Vegas, Nevada		X							X
	October 14, 1980, sold real property located at 500 Rancho Road, Las Vegas, Nevada	X								X
	June 26, 1980 purchased dwelling at 1908 Plaza de la Cruz, Las Vegas, Nevada		X							X

VIII. POSITIONS See Page 12 of Instructions.

POSITION	NAME OF ORGANIZATION
None [X]	

IX. AGREEMENTS See Page 13 of Instructions.

DATES	PARTIES	TERMS
None [X]		

NOTE: Any individual who knowingly and willfully falsifies, or who knowingly and willfully fails to file this report may be subject to civil & criminal sanctions (28 U.S.C.A. App. 1, §304 & 18 U.S.C. §1001)

SIGNATURE I certify that all information given above is accurate, true, and complete to the best of my knowledge and belief, and that any information not reported was withheld because it met applicable statutory conditions permitting non-disclosure.

[signature] DATE [illegible]

MAILING THIS FORM

Judicial Officers and Employees mail original and one copy of this form to:
Judge Edward A. Tamm
Judicial Ethics Committee
United States Courthouse
3rd & Constitution Ave., N.W.
Washington, DC 20001

. . . Deliver one copy to the Clerk of the Court on which you sit or serve
Judicial Employees not associated with a specific court,
such as employees of the Administrative Office and
the Federal Judicial Center need not file a copy with any Clerk.

HARRY B. CLAIBORNE
500 RANCHO DR.
LAS VEGAS, NEVADA 89106

SS #431-14-0100

0302

April 11 1980

M-114
1224
60

Pay to the order of Internal Revenue Service $ 8,500 00

Eight Thousand and no/100 Dollars

LAS VEGAS MAIN BRANCH
PIONEER CITIZENS BANK
of Nevada P.O. Box 430
Las Vegas, Nevada 89101

For FORM 4868

Harry B. Claiborne

⑈122401367⑈ 364064531⑈ 302

DEFENDANT'S EXHIBIT 41 CR 83-57

1980

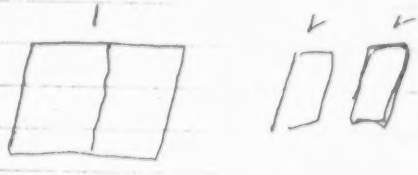
~~Income~~

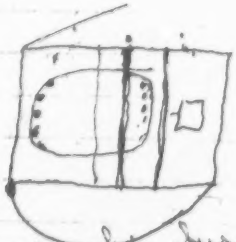
(1) Wages As Federal Judge $ 54,499.92

(2) Income from Private Practice Before Appointment in 1978 Payable And Received in 1980 * 88,500.00

(3) Interest On Savings Account At Nevada Savings 1,773.14

(4) Interest earned on Dividends ~~on~~ New York Life Insurance Policy 632.62





(5) What I see on this Savings transaction is: Fair Mkt Value was not considered on the books were — the basis a gain from sales because book value was used on taxes. So the tax knowledge of their Fair Market Value we can go for it '80 returns, & apply to first two 3 income *

(6) What about Pioneer S & L ?
if monies withdrawn he should have a forfeiture

6/16/83
Gish
S. Singh

6/16/83
Gish
of Singh
Jr.

DeDuctions

Interest Paid in 1980

(1) Stanwell Mortgage Co. $8,054.72

(2) First Western Savings $ 6,844.56

Alimony

(1) Paid to Lynn Chinsonce
Per Court Decree $1,750.00
Per month $21,000.00

Medical & Doctors Bills $ 1,380.42

Taxes (Real Property)

500 Rancho Dr. House	3,101.40
500, Rancho Dr. Land	1,644.46
1908 Plum Dr. Lease	1,004.20
310 Pinehurst	1,621.00
Riverside California Property	480.00
UTAH Property	65.00

A

TCC Rancho Road

Purchased Land (2½ acres) 1951	$ 8,100.00
Built House on Land 1953	65,000.00
Built Stables for Horses -- Living Quarters And Tack Room 1956	6,400.50
Remodeled House By Building A Den 1958 And Two Bed Rooms	16,500.00
Remodeled House By Building A Master Bed Room And Re Building Kitchen and Dining Room 1960	25,000.00
1976 Remodeled Whole House -- Converted Two Bedrooms To Master Bed Room, Added Bath Room, Added Pantry And Patio	37,800.00
1977 Remodeled House By Bricking Structure	14,200.00

1954 Drilled Well on Property	$ 1,100.00
1954 Installed Pump	640.00
1963 Installed New Pump	1,420.00
1970 Installed Large Turbine Irrigation Pump	2,140.00
1958 Built Pool 42' x 26'	15,800.00
1965 Built Guest House	17,500.00
1969 Built Recreation Building (Rock) Complete with Dance Area, Bath, Built in Barbeque, and Equipment Room	12,800.00
1978 Built An Additional Room on House for A Pool & Recreation Room	4,500.00
1962 Built Concrete Tennis Court	6,150.00

From 1954 to 1973 Bought & Planted 23 Olive Trees And 31 PALMS	6,300.00
Landscaping Grounds including large Horseshoe Shaped Drive way	9,000.00
Sprinkler System	3,500.00
Sidewalks And Fence Around the 3½ Acres	3,600.00
PATIO AT Pool Side And Around Pool	3,800.00
19 Built the Brick Fences (each Side of House and Instructed Ornamental Iron Gates and Ornamental Iron Around PATIO 1978	3,750.00
~~Shrubs, Roses, Plants, Trees etc~~	~~1,500.00~~
TOTAL	$385,040.50
TOTAL	54,900.00
	339,940 50

Lighting = (1200) x 4 $5000.00

LAND TRANSACTION

1980 SOLD ACREAGE (2½)
AT 500 RANCHO DR. TO
CARL LIND BERG

$275,000.00

PAID DOWN $25,100
REMAINDER TO BE PAID
AT $15,482.88 ON
14th DAY OF EACH
CONSECUTIVE SIXTY MONTH
BEGINNING APRIL 14, 1981.

COST OF LAND	13,500.00
SURVEY	600.00
BUILT RACE TRACK ON LAND	5,000.00
DRILLED WELL ON LAND	1,000.00
~~BUILT~~ INSTALLED UNDER GROUND SPRINKLER SYSTEM ON WHOLE 2½ ACRES	7,100.00
FENCE	3,200.00
CLEARED LAND	1,400.00
BUILT CORRALS	2,100.00

(30 Aguas 5'10 X 30 plus dirt. 100=)

DOCUMENTS ENCLOSED

Date: 3-11-83

Re: Harry E. Claiborne, Soc. Sec. #: 431-14-0700
Amended Income Tax Return - Form 1040 X

The following enclosures are forwarded for action indicated by check mark below.

Amended Individual Income Tax Return, From 1040 X

Check in the amount of $10,126.04

☒ File ☐ Sign and return ☐ Read and note ☐

TO

INTERNAL REVENUE SERVICE CENTER
Ogden, Utah 84201

Form 1040X (Rev. October 1982 (6))

Department of the Treasury—Internal Revenue Service

Amended U.S. Individual Income Tax Return

OMB No. 1545-0091
Expires 10-31-85

This return is for calendar year ▶ 19 79 , OR fiscal year ended ▶ , 19

Please print or type

Your first name and initial (If joint return, also give spouse's name and initial)	Last name	Your social security number
HARRY E.	CLAIBORNE	431 : 14 : 0100
Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
1908 Plaza de la Cruz		: :
City, town or post office, State, and ZIP code		Telephone no. (optional)
Las Vegas, Nevada 89102		( )

Enter below name and address as shown on original return (if same as above, write "Same"). If changing from separate to joint return, enter names and addresses used on original returns. (Note: You cannot change from joint to separate returns after the due date has passed.)

Name on original return: Same

Address on original return: 810 Pinehurst Drive, Las Vegas, Nevada 89109

a. Service center where original return was filed: Ogden, Utah

b. Has original return for the year being changed been audited? . . . ☐ Yes ☒ No
If "No," have you been notified that it will be? . . . . . ☐ Yes ☒ No
If "Yes," identify IRS office ▶

c. Filing status claimed. (Note: You cannot change from joint to separate returns after the due date has passed.)
On original return . ▶ ☒ Single ☐ Married filing joint return ☐ Married filing separate return ☐ Head of Household ☐ Qualifying Widow(er)
On this return . . ▶ ☒ Single ☐ Married filing joint return ☐ Married filing separate return ☐ Head of Household ☐ Qualifying Widow(er)

Income and Deductions	A. As originally reported or as adjusted (See instructions)	B. Net change—Increase or (Decrease)—explain on page 2	C. Correct amount
1 Total income (see instructions)	80,227.04	19,425.06	99,652.10
2 Adjustments to income (see instructions)	21,000.00	---	21,000.00
3 Adjusted gross income (subtract line 2 from line 1)	59,227.04	19,425.06	78,652.10
4 Deductions (see instructions)	3,686.91	(827.03)	2,859.88
5 Subtract line 4 from line 3	55,540.13	20,252.09	75,792.22
Note: If this return is for 1979 or 1980, and you use the tax tables, do not complete line 6. Instead, skip line 7 and enter on line 8, the tax on the income you reported on line 5.	1,000.00	---	1,000.00
6 Exemptions from page 2, line 5			
7 Taxable income (subtract line 6 from line 5)	54,540.13	20,252.09	74,792.22
Tax Liability			
8 Tax (see instructions) (method used in column C .....)	19,912.07	---	30,038.11
9 Credits (such as residential energy credit, credit for the elderly—see instructions)	---		---
10 Subtract line 9 from line 8	19,912.07		30,038.11
11 Other taxes (such as self-employment tax, minimum tax—see instructions)	1,753.48		1,753.48
12 Total tax liability (add line 10 and line 11)	21,665.55		31,791.59
Payments			
13 Federal income tax withheld and excess FICA and RRTA tax withheld	17,847.96		17,847.96
14 Estimated tax payments			
15 Earned income credit			
16 Credits for Federal tax on special fuels, regulated investment company, etc.			
17 Amount paid with Form 2688 or Form 4868 (application for extension of time to file)			8,000.00
18 Amount paid with original return, plus additional tax paid after it was filed			
19 Total of lines 13 through 18, column C			25,847.96
Refund or Amount You Owe			
20 Overpayment, if any, as shown on original return (or as previously adjusted by IRS)			4,182.41
21 Subtract line 20 from line 19 (see instructions)			21,665.55
22 AMOUNT YOU OWE. If line 12, column C is more than line 21, enter difference. Please pay in full with this return			10,126.04
23 REFUND to be received. If line 12, column C is less than line 21, enter difference			

Please Sign Here

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Your signature ▶ Harry E. Claiborne 3-11-83 Date ▶ Spouse's signature (if filing jointly BOTH must sign)

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ▶ ☒	Preparer's social security no.
R. Paul Sorenson	3-11-83		387 : 34 : 8045
Firm's name (or yours, if self-employed) and address: R. PAUL SORENSON, 323 Las Vegas Bl. So., Las Vegas, NV		E.I. No. ▶ ZIP code ▶ 89101	

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

BE SURE TO COMPLETE PAGE 2

1737

HARRY E. CLAIBORNE
1908 PLAZA DE LA CRUZ
LAS VEGAS, NEVADA 89102

Mch 11 19 83 94-38/1224

Pay to the order of Internal Revenue Service $ 10,126.04

Ten Thousand One Hundred Twenty Six & 04/100 Dollars

First Interstate Bank

First Interstate Bank of Nevada, N.A.
Las Vegas Main Office 038
P.O. Box 15188
Las Vegas, Nevada 89114

For 1979 1040x Harry E. Claiborne

⑈122400384⑆038080 15221 33 7⑈

4726 — Maximum Tax on Personal Service Income

Department of the Treasury
Internal Revenue Service

▶ See instructions on back.
Attach to Form 1040 (or Form 1041).

1979
26

Name(s) as shown on Form 1040 (or Form 1041)
HARRY E. CLAIBORNE

Identifying number
431-14-0100

Do not complete this form if—(a) Taxable income or personal service taxable income is:
$41,500 or less, and on Form 1040, you checked box 1,
$60,000 or less, and on Form 1040, you checked box 2 or box 5,
$44,700 or less, and on Form 1040, you checked box 4,
$28,300 or less, and this is an Estate or Trust return (Form 1041);
(b) You elected income averaging; or
(c) On Form 1040, you checked box 3.

Personal Service Income			Deductions Against Personal Service Income				
	95,572	85					
1 Total personal service income	1	95,572 85	2 Total deductions against personal service income	2			
3 Personal service net income—Subtract total of line 2 from total of line 1				3	95,572	85	
4 Enter your adjusted gross income				4	78,652	10	
5 Divide the amount on line 3 by the amount on line 4. Enter result as a percentage. If more than 100%, enter 100%. Round to nearest 4 numbers				5	100%		
6 Enter your taxable income				6	74,792	22	
7 Multiply the amount on line 6 by the percentage on line 5				7	74,792	22	
8 Enter the total of your 1979 tax preference items				8	-0-		
9 Personal service taxable income. Subtract line 8 from line 7				9	74,792	22	
10 If: on Form 1040, you checked box 1, enter $41,500 on Form 1040, you checked box 2 or box 5, enter $60,000 on Form 1040, you checked box 4, enter $44,700 you are filing Form 1041, enter $28,300				10	41,500	00	
11 Subtract line 10 from line 9. If line 10 is more than line 9, do not complete rest of form				11	33,292	22	
12 Enter 50% of line 11				12	16,646	11	
13 Tax on amount on line 6*		13					
14 Tax on amount on line 9*		14					
15 Subtract line 14 from line 13				15			
16 If the amount on line 10 is: $41,500, enter $13,392 $60,000, enter $19,678 $44,700, enter $13,961 $28,300, enter $9,839				16	13,392	00	
17 Add lines 12, 15, and 16. This is your maximum tax				17	30,038	11	

*Use Tax Rate Schedules from Form 1040 or Form 1041 instructions.

233-175-2

Form 4726 (1979)

LAW OFFICES
GOODMAN, TERRY, STEIN & QUINTANA
A PROFESSIONAL CORPORATION
820 SOUTH FOURTH STREET
LAS VEGAS, NEVADA 89101-6593
Area Code 702 - 384-5563

A F F I D A V I T

STATE OF NEVADA)
) SS.
COUNTY OF CLARK)

KEN SWANSON, being first duly sworn according to law, upon oath, deposes and says:

That in the years 1979 and 1980, I worked in the accounting office of JOSEPH C. WRIGHT. During that time I personally saw a female come into the office and hand something to Mr. WRIGHT. This female at that time was identified to me as being Judge CLAIBORNE'S secretary. Mr. WRIGHT'S office at the time was located at 1209 South Commerce.

On the day the verdict came back in the CLAIBORNE case I was sitting with Mr. WRIGHT. I told him that I had read in the newspaper about a matter with which I disagreed. I told him that during that time period a female did in fact come to the office and handed him something, and that someone told me it was Judge CLAIBORNE'S secretary, notwithstanding the fact that the newspaper indicated that Mr. WRIGHT had said that did not occur.

Ken Swanson
KEN SWANSON

SUBSCRIBED and SWORN to before me
this 1st day of October, 1984.

NOTARY PUBLIC

SHARON H. BULLOCH
Notary Public - State of Nevada
County of Clark
My Appointment Expires April 28, 1985

IN THE SUPREME COURT OF THE STATE OF NEVADA

STATE BAR OF NEVADA,
Petitioner,
vs.
HARRY EUGENE CLAIBORNE,
Respondent.

No. 17294

FILED
JUL 22 1986
J. Ribarde
JUDITH FOUNTAIN
CLERK, SUPREME COURT

O R D E R

On May 27, 1986, attorney Michael Barr, allegi himself to be acting on behalf of the State Bar of Nevada, h filed a motion which assertedly is submitted pursuant to S 111.1.[1] In support of this motion, Mr. Barr has tendered certified copy of a judgment of conviction entered in feder court against respondent United States District Judge Har Eugene Claiborne, on two counts of allegedly filing false t returns. Mr. Barr contends that these convictions are fo "serious crimes" within the meaning of SCR 111.2. Accordingly, Mr. Barr requests that we "suspend" Judg Claiborne from the practice of law and refer this matter "t the Southern Nevada Disciplinary Board for the institution of formal proceeding before a hearing panel in which the sol issue to be determined shall be the extent of the discipline t be imposed."

Respondent Claiborne's counsel oppose the motion arguing, among other things, that the State Bar lack

[1]SCR 111.1 relates to proceedings against attorneys who are convicted of serious crimes, and does not by its terms apply to state or federal judicial officers, whose conduct in office is subject to different regulatory measures. See, e.g., Nev. Const. art. 6 § 21 and art. 7 § 3; Nev. Code of Jud. Conduct; U.S. Const. art. II § 4; 28 U.S.C. § 372 (1982).

[2]We note that proceedings are still pending in federal court, challenging such convictions on the basis that evidence used to obtain the convictions was tainted by criminal conduct on the part of federal agents.

jurisdiction to commence or maintain a disciplinary proceeding against him. Counsel add that Judge Claiborne is an inactive member of the State Bar of Nevada, precluded by federal law from practicing law in the State of Nevada. 28 U.S.C. § 454 (1982). Therefore, respondent's counsel, in effect, conclude that Judge Claiborne already is effectively suspended from practicing law, and that any order in this regard would be futile. They further contend that, in any event, any proceeding concerning possible discipline should not be limited merely to seeking a recommendation of penalty from the State Bar of Nevada. With all of these contentions, we must agree.

This court previously has held that the State Bar of Nevada lacks disciplinary authority over a state court judge for alleged acts of misconduct occurring during that judge's tenure in office. In re Watson, 71 Nev. 227, 286 P.2d 254 (1955). In Watson, we stated that the State Bar had "no disciplinary authority over judges while acting as judges" and that this court had no power to remove or suspend a judge from office at the behest of the State Bar. Id. at 230-31, 286 P.2d at 256. The reasoning of Watson is even more compelling in the case of an attempt to discipline a federal judge. A fortiori, it seems that the State Bar cannot be recognized as having any authority to consider discipline of a sitting federal court judge.[3] Other jurisdictions have similarly held that bar

[3]We believe that Mr. Barr can hardly question this. Recently, in another matter pending before this court, Mr. Barr took the position that the State Bar lacked jurisdiction to investigate a complaint against two Assistant United States Attorneys for misconduct. Specifically, Mr. Barr stated in a letter to us and to the complainant: "Federal courts, although physically located within the State of Nevada, are not considered to be courts of the State of Nevada within the meaning of our Supreme Court Rules. The Supreme Court of Nevada can only exercise that jurisdiction which is delegated to it by the Federal District Court." A fortiori, then, if Mr. Barr contends that the State Bar of Nevada lacks jurisdiction to investigate a disciplinary complaint against two federal prosecutors, who are practicing as attorneys, he must surely (continued...)

associations have no jurisdiction in regard to the discipline of judges. Cf. Alabama State Bar Ex. Rel. Steiner v. Aderbolt, 218 So.2d 149 (Ala. 1969) (state bar cannot remove or discipline a state court judge where the constitution provides the exclusive method of removal); State Bar v. Superior Court, 278 P. 432 (Cal. 1929) (judge of court of record was not, during continuance in office, subject to jurisdiction, control, and processes conferred on state bar association); In re Meraux, 12 So.2d 798 (La. 1943) (judges are inactive members of the bar under the constitution and hence are not subject to disciplinary authority of the state bar association); Petition of Colorado Bar Association, 325 P.2d 932 (Colo. 1958); In re Strahl, 195 N.Y.S. 385 (App. Div. 1922) (court dismissed petition by the bar association to discipline as an attorney a state court judge reasoning that "the right to practice law by one holding such a judicial office as the respondent is suspended during his incumbency"); Chambers v. Central Committee Bar Assoc., 224 P.2d 583 (Okla. 1950).

As the Oklahoma Supreme Court noted in Chambers, supra, a judge is not an attorney at law. Hence, the court went on to state, the Bar Association cannot stop a judge from practicing law:

> He has already been stopped from practicing law by going on the bench. No such proceeding by the Bar could remove the judge, no matter how reprehensible the alleged misconduct should be. That can only be accomplished in the manner prescribed by the law applicable to the judicial position involved. And there is no provision of law by which such a bar proceeding could form any part of an action to remove a judge from office. Therefore the proposed action is futile, and could accomplish no effective

[3](...continued)
concede it lacks jurisdiction to conduct a disciplinary proceeding against a federal judge.

> purpose as to the status of the judge, as well as being without legal authority.

224 P.2d at 586.

Similarly, in Petition of the Colorado Bar, supra, the Supreme Court of Colorado stated that the Bar Association is "without power or authority to institute or conduct disciplinary proceedings of any kind, even in that extreme case in which a judge might admit a violation of the law or the commission of an act involving moral turpitude and dishonorable conduct." 325 P.2d at 937.

Indeed, a review of the authorities not only establishes that the State Bar of Nevada lacks jurisdiction in regard to Judge Claiborne, but raises a substantial issue that this court may lack jurisdiction also. Notwithstanding the foregoing, however, this court believes that Judge Claiborne's conviction justifies this court in deferring a final decision as to our own jurisdiction and in pursuing further inquiry. Moreover, this court believes that, although the State Bar of Nevada lacks jurisdiction over Judge Claiborne, Mr. Barr should be permitted to aid our inquiry by presenting any pertinent evidence he may possess concerning Judge Claiborne's contentions that proceedings against him in federal court have not been conducted fairly, in accord with due process, and in a manner entitling them to credit in disciplinary action by this court.

Accordingly, the State Bar of Nevada shall have fifteen (15) days from the date of this order within which to submit any evidence or documentation now in its possession that bears upon whether or not the judgment of conviction heretofore entered against respondent Claiborne was obtained in circumstances entitling said judgment to credit or weight by this court in regard to possible disciplinary action against respondent. Further, if the State Bar's Board of Governors has

heretofore investigated the various federal court proceedings against respondent, and has determined whether the proceedings have been properly conducted, then Mr. Barr should advise the court what the Bar Governor's investigation and analysis has determined in this regard. Respondent shall have fifteen (15) days thereafter within which to respond to any documents or evidence submitted by the State Bar pursuant to this order.

Upon receipt of these supplemental materials, the matter will be submitted for a final, expedited decision by this court.[4]

It is so ORDERED.

_____ A.C. J.

_____ J.

_____ J.

[4]Pending receipt of the supplemental documents and evidence, we defer consideration of respondent's contention that federal law provides the exclusive means to supervise, discipline and remove a federal judge.

cc: Michael E. Barr, Bar Counsel
Ann Bersi, Executive Director
Paul Hejmanowski, Chairman,
Southern Nevada Disciplinary Board
David Goldwater
John S. Drendel

IN THE SUPREME COURT OF THE STATE OF NEVADA

KERMITT L. WATERS, Petitioner, vs. MICHAEL E. BARR and STATE BAR OF NEVADA, Respondents.	)	No. 17384

FILED
JUL 25 1986
J. Richards
JUDITH FOUNTAIN
CLERK, SUPREME COURT

O R D E R

On May 29, 1986, this court transmitted a complaint, previously submitted to this court by petitioner, to Bar counsel for review and appropriate action. See SCR 104. In a letter to petitioner dated June 12, 1986, Bar Counsel declined to investigate petitioner's complaint on the ground that this court and the State Bar lacked jurisdiction over the matter, which arose in federal court. This petition for a writ of mandamus followed, requesting that this court direct the State Bar to proceed with an investigation and resolution of the complaint pursuant to SCR 104 and 105.

Bar Counsel has recently advised a member of this court and the court's supervising staff attorney, ex parte, that counsel has changed his legal position as expressed in his letter dated June 12, 1986. It thus appears that petitioner has set forth arguable issues.

Accordingly, the State Bar shall file an answer, including points and authorities, setting forth its present legal contentions as to Kermitt L. Waters' petition, on file herein, not later than ten (10) days from the date of this order. Bar counsel shall specifically advise the court as to

whether the State Bar of Nevada now is willing to take cognizance of petitioner's complaint and, if not, shall set forth the legal justification for its declining to do so.

It is so ORDERED.

Gunderson, A. C. J.

cc: Kermitt L. Waters
Michael L. Barr, Bar Counsel
Ann Bersi, Executive Director

MEMORANDUM OF INTERVIEW

IN RE: HARRY E. CLAIBORNE

Date: February 16, 1983

Time: 3:00 PM - 4:00 PM

Place: Office of Apple, Wright, McNair, and Apple
Suite 888, 333 N. Rancho
Las Vegas, Nevada

Present: Joseph Wright, Witness
Connie Wright, (wife of witness, was in and out of meeting several times)
Donald C. Skelton, Special Agent, IRS, on detail to the Department of Justice.
Richard T. Jesinger, Special Agent, FBI

Mr. Wright said that he recently had surgery for lung cancer which was followed by radiation treatments. He said that the prognosis was good but the radiation treatment had burned his lungs and while the prognosis was good, it would take a great deal of time to recover. Mr. Wright was asked about appearing before the grand jury in Portland. He said that because of the condition of his health, he wouldn't want to, but he would if he had to. He said he would be willing to give a deposition in lieu of a grand jury appearance. Mr. Wright said he didn't want to talk to us without a new grand jury subpoena since the old grand jury subpoena had disbanded if we were going to talk about things that were not in the records. He said that he would be glad to talk to us about the records he had already provided. Mr. Wright provided the following information about HARRY E. CLAIBORNE:

1. He is a friend of CLAIBORNE and has known him since 1946 when they were at Nellis Air Force Base together. He did CLAIBORNE's accounting and tax work for most of the time since then.

2. The last tax return his office prepared was for 1979. He called CLAIBORNE's office four or five times about preparing the 1980 return. CLAIBORNE's secretary always said that she gave CLAIBORNE the message but CLAIBORNE never returned the calls. After June 15, 1981 passed, he just assumed that CLAIBORNE decided to have someone else prepare his returns.

3. Prior to September 1, 1978, when CLAIBORNE went on the bench, CLAIBORNE's secretary, Ginny McElwain, mailed the business check stubs and photocopies of customer receipts to Wright. The bank mailed cancelled checks and bank statements directly to Wright. Connie Wright then prepared a journal showing disbursements and deposits. The cancelled checks and bank statements were reconciled to the copies of the receipts and the check stubs. Connie Wright prepared bank reconciliations which were mailed to CLAIBORNE's office, along with the check stubs, cancelled checks and bank statements. Sometimes these items were delivered to CLAIBORNE's office if Mr. Wright happened to be going downtown.

Wright kept the photocopies of the customer receipts. Those copies and the journals prior to 1976 were thrown away when Wright moved his office from 1233 S. Commerce in August of 1981. At that time Wright and Carl Apple combined their accouting practice.

If Connie Wright had any questions about the information she called Ginny McElwain. Mrs. Wright classified the checks from information shown on the check stubs and from information provided by McElwain.

4. At the end of each year Connie Wright prepared a summary of the income and expenses which was the basis of reporting CLAIBORNE's law practice income on his tax returns. Mr. Wright, or someone working under his supervision then prepared the tax returns. The returns were then mailed to CLAIBORNE or delivered by Mr. Wright. If they were delivered he might have gone over the figures and tax liability briefly. He does not specifically remember receiving a signed, blank 1978 from 1040 and mailing it in for CLAIBORNE but he could well have done so.

5. There was a lot less accounting work to do after CLAIBORNE took the bench, so the nature of the business relationship changed. Wright did some accouting work in 1978 and early 1979 but they gradually stopped getting information from CLAIBORNE. Connie kept the books through 1978.

6. The only year the Cash and Sales Record was kept was 1978. The $75,000 item for August 31, 1978 is shown as a loan. Wright's workpapers for the preparation of the 1978 return show this was a loan CLAIBORNE obtained to pay his 1977 taxes. Wright does not remember the specific conversation with CLAIBORNE, but it is and has always been his business practice to obtain information from a client in situations like this where Mrs. Wright points out an unidentified deposit. Mr. Wright said that it is not his business practice to dream up such things.

7. CLAIBORNE's records were all kept on the cash basis.

8. Client billings to CLAIBORNE's clients were handled by Ginny McElwain. Wright did not know if there was any formal record kept of amounts due from clients.

9. CLAIBORNE provided summaries, 1099's, W-2's and invoices which related to personal and some business expenses. Those items were used in the preparation of the tax returns also.

10. The 1977 return was prepared by Ordell Wright, a former employee of Joseph Wright. This was the only year that a formal trial balance and adjusting journal entries were used. Joseph Wright did not know the source of the information for adjusting journal entry #8 dated May 27, 1977 relating to the receipt of land as income in the amount of $7,000.

Joseph Wright said however it was his practice to ask all professional men about income they received in the form of land, etc. He noted that CLAIBORNE's Golden Nugget stock was originally received as a fee and recorded at fair market value.

Ordell Wright prepared the master sheet for depreciation which was used on the 1977, 1978, 1979 and some prior returns. Joseph Wright carried it forward to the last column on the schedule.

11. Joseph Wright propared most of the 1978 tax return. Ken Swanson, a former employee of Wrights, prepared schedule 4726 (page 1978-6); schedule SE (page 1978 - 9) through line 13; and schedule TC (page 1978-10) except lines 2,5,7,9, and 10. The notes to CLAIBORNE (1978 -27) were mailed to him; CLAIBORNE's response could have been by mail. The reference to the 75,000 loan (1978-28) came from CLAIBORNE although Wright could not remember the specific conversation. Wright said he would not have made such a note otherwise. He said he knows nothing about the source of the loan or any possible repayment. He said that he figured if CLAIBORNE wanted him to know about it CLAIBORNE would tell him. Wright said it was not his job to cross-examine clients. The reference to the $30,000 for land taken as fee per letter (pages 1978-29 and 1978-33) is Ken Swanson's handwriting. Wright knows nothing about the land-sale, location, or disposition of the $30,000.00.

12. Joseph Wright prepared CLAIBORNE's 1979 return. The income figure from the law practice (page 79-5) was determined from a summary (page 79-15) which was provided by CLAIBORNE and is in CLAIBORNE's handwriting. The expenses from the law practice were also provided by CLAIBORNE (page 1979-18). Page 1979-19 is also in CLAIBORNE's handwriting. Pages 1979-20 and 1979-21 are in CLAIBORNE's handwriting and should be attached to the 1978 return. Page 1979-12 was used to deterimine estimated taxes for 1980.

13. Wright knows of no connection between Joseph or Sally Conforte and any of CLAIBORNES financial transactions.

15. Mr. Wright said that we could come back the next day and recopy the documents he provided and look at the other documents to see if we wanted anything else.

Richard T. Jesinger
Special Agent, FBI

Donald C. Skelton
Special Agent, IRS,
on detail to the Department
of Justice

MEMORANDUM OF INTERVIEW

IN RE: HARRY E. CLAIBORNE

Date: February 17, 1983

Time: 9:00 Am - 1:00 PM

Place: Office of Apple, Wright, McNair, and Apple
Suite 888, 333 N. Rancho
Las Vegas, Nevada

Present: Connie Wright, Witness
Donald C. Skelton, Special Agent

Mrs. Wright provided several files and a bound journal. I went through the files and selected documents to microfilm. The entire journal, with the exception of blank pages, was microfilmed. It was discovered that Mrs. Wright had missed a small journal , that apparently related to CLAIBORNE's account at Pioneer Citizens Bank, when she copied the book earlier. Mrs. Wright said that she prepared the journal from information provided to her by CLAIBORNE, although she couldn't specifically remember how he provided it to her, mail, phone, or in person. She said that they seldom heard from CLAIBORNE after he took the bench but she did remember mailing some things to him at his house on Rancho.

Mrs. Wright said she also remembered a conversation with CLAIBORNE wherein he said that his incoming fees and expenses after he took the bench didn't amount to much and could be handled by his secretary. Mrs. Wright said she also could recognize CLAIBORNE's handwriting.

Mrs. Wright said part of her duties included typing and copying CLAIBORNE's tax returns.

Donald C. Skelton
Special Agent

MEMORANDUM OF TELEPHONE CONVERSATION

IN RE: HARRY E. CLAIBORNE

Date: March 30, 1983

Time: 4:00 PM

Parties: Joseph C. Wright, Accountant
Donald C. Skelton, Special Agent

I asked Mr. Wright if he had done any work on HARRY E. CLAIBORNE's 1980 tax return. He said that he had either done all of it or none of it. I told him that the last return in his files was 1979. He then said that meant he had done none of it then.

I asked him if he had any information concerning the sale of CLAIBORNE's property at 500 Rancho Drive. He said that CLAIBORNE had mentioned a proposed sale at one time but the sale fell through. He further said that he assumed the property had been sold, but he had no knowledge one way or the other, because it was not kept up.

I asked Mr. Wright if he had any discussions with CLAIBORNE about a capital gain on the sale of the house and he said "no".

Donald C. Skelton
Special Agent

MEMORANDUM OF INTERVIEW

In Re: HARRY E. CLAIBORNE

Date: May 11, 1983

Place: Office of Apple, Wright, McNair, and Apple
Suite 888, 333 N. Rancho
Las Vegas, Nevada

Present: JOSEPH WRIGHT, Witness
DONALD C. SKELTON, Special Agent, IRS on detail to Department of Justice

Mr. WRIGHT provided the following information concerning HARRY E. CLAIBORNE:

1. Neither he nor his office received a bank box of accounting and/or client records from CLAIBORNE when CLAIBORNE closed his office.

2. He has never talked to Jerry Watson about CLAIBORNE'S income taxes. He has never met Watson.

3. He has not talked to CLAIBORNE about any gain on CLAIBORNE'S house on Rancho. He remembers something about the house being in escrow but thinks that sale fell through. He never discussed the basis of the house with CLAIBORNE and never tried to establish it. He said that he knew there was a let of improvements on the property, including a guest house.

4. He could not remember the last time he talked to CLAIBORNE. He tried to talk to him during the filing season, for 1980 returns but was unsuccessful. He has not talked to him since.

5. He said that all of the writing on the attached pages was CLAIBORNE'S writing except for the circled items. Those items are Mr. Wrights writing. The circled information was provided to Wright by CLAIBORNE.

Donald C. Skelton

DONALD C. SKELTON
Special Agent

Jay

I have made Arr... o.

To Assume a Mo-t g...e at

This Place They wan-t ... 4...

Letter from You Abt my

Earnings here for 1978, 1979

and 1980 To date from my

Private Practice Law salaries on

Revel 1

Here is the Tabulation

Taken From my Records and

Authentic

1978

	30,622.17	
1/20/79	11,000.00	Bal of Bal
5/22/79	4,532.87	Int.
5/22/79	261.16	Int.
8/20/79	7,000.00	Int.
11/20/79	655.73	Int.
	46,321.93	

1980

1/16/80	41,000.00	Int.

Also Blue

EARNINGS :

Federal Judge ---- $ 54,499.92

Private Law Practice
Before Judgeship ---- 22,332.87

INTEREST EARNINGS

Nevada Savings 3,040.85
Pioneer Colorado Bank
T.C.D 2,089.00

Sale of AIRPLANE 11,000.00

Paid $ 11,500 for Plane in 11,500.00
1978 (Personal Use) 500.00

No checks in Mary Frank Steinmeyer's statement in 1977

FD-302 (REV. 3-8-77)

FEDERAL BUREAU OF INVESTIGATION

Date of transcription 1/10/83

1

Joseph C. Wright, Public Accountant, 333 Rancho Road, Suite 888, Las Vegas, Nevada, turned over copies of accounting records pertaining to Harry E. Claiborne. Wright made available these records persuant to a Federal Grand Jury (FGJ) subpoena, District of Oregon, dated October 29, 1982.

Wright advised that these records consist of accounting schedules, worksheets, and notes pertaining to Claiborne for the years 1976 through 1979, and of income tax returns, including supporting documentation for the years 1974 through 1979.

Wright stated that despite a thorough search he could not locate schedules or worksheets which would have been prepared for Claiborne's 1974, and 1975, tax returns. Wright advised that these records are most likely misplaced or have been inadvertantly destroyed.

Investigation on 1/4/83 at Las Vegas, Nevada File # LV 58-138 -

by AT Craig R. Bitterman:mp Date dictated 1/6/83

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STENOGRAPHIC MINUTES
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Not for Quotation or
Duplication

Exhibit Ex. 24 N-258 24

HEARINGS
Before The

COMMITTEE ON THE JUDICIARY

UNITED STATES SENATE

Ninety-Fifth Congress
(Second Session)

NOMINATIONS OF HARRY E. CLAIBORNE FOR U. S. DISTRICT JUDGE, DISTRICT OF NEVADA; JAMES DICKSON PHILLIPS, JR., FOR U.S. CIRCUIT JUDGE, FOURTH CIRCUIT; THOMAS A. WISEMAN, JR., FOR U. S. DISTRICT JUDGE, MIDDLE DISTRICT OF TENNESSEE; AND NORMA LEVY SHAPIRO FOR U. S. DISTRICT JUDGE FOR THE EASTERN DISTRICT OF PENNSYLVANIA

- - -

August 8, 1978

Washington, D. C.

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TABLE OF CONTENTS

U.S. Senate — Washington, D.C.

Committee on the Judiciary — August 8, 1978

- - -

WITNESSES: — Page

Honorable Howard Cannon,
A Senator in Congress from
the State of Nevada — 3

Honorable Paul Laxalt,
A Senator in Congress from
the State of Nevada — 5

Harry E. Claiborne,
Nominee for U.S. District Judge,
District of Nevada — 6

Honorable Jesse Helms,
A Senator in Congress from
the State of North Carolina — 9

Honorable Robert B. Morgan,
A Senator in Congress from
the State of North Carolina — 12

Honorable Richardson Preyer,
A Member of Congress from
the State of North Carolina — 17

Honorable Charles Rose,
A Member of Congress from
the State of North Carolina — 18

James Dickson Phillips, Jr.,
Nominee for U.S. Circuit Judge,
Fourth Circuit — 19

Honorable Jim Sasser,
A Senator in Congress from
the State of Tennessee — 22

Thomas A. Wiseman, Jr.,
Nominee for U.S. District Judge,
Middle District of Tennessee — 25

11

[illegible] OF CONGRESS
(continued)

Washington, D.C.

U.S. Senate

August 8, 1979

Committee on the Judiciary

- - -

	Page
TESTIMONY OF:	
Honorable Richard S. Schweiker, A Senator in Congress from the State of Pennsylvania	29
Honorable John H. Heinz, A Senator in Congress from the State of Pennsylvania	30
Norma Levy Shapiro, Nominee for U.S. District Judge, Eastern District of Pennsylvania	32

jcs/ds

NOMINATIONS OF HARRY E. CLAIBORNE FOR U.S. DISTRICT JUDGE, DISTRICT OF NEVADA; JAMES DICKSON PHILLIPS, JR., FOR U.S. CIRCUIT JUDGE, FOURTH CIRCUIT; THOMAS A. WISEMAN, JR., FOR U.S. DISTRICT JUDGE, MIDDLE DISTRICT OF TENNESSEE; AND NORMA LEVY SHAPIRO FOR U.S. DISTRICT JUDGE FOR THE EASTERN DISTRICT OF PENNSYLVANIA

- - -

AUGUST 8, 1978

- - -

U.S. Senate

Committee on the Judiciary

Washington, D.C.

The committee met, pursuant to notice, at 9:35 a.m., in room 2228, Dirksen Senate Office Building, Senator Dennis DeConcini, acting chairman of the committee, presiding.

Present: Senator Laxalt.

Staff present: Frances C. Rosenberger, chief counsel.

Senator DeConcini. Good morning.

The Judiciary Committee will come to order.

This hearing is on the nomination of Harry E. Claiborne, of Nevada, to be U.S. District Judge for the District of Nevada, vice Bruce R. Thompson, retiring.

Notice of the hearing appeared in the Congressional Record on July 23, 1978.

By blue slips, Senator Cannon and Senator Laxalt approve the nomination.

A telegram from the American Bar Association Standing

Committee on Federal Judiciary states a substantial majority is of the opinion that Harry E. Claiborne of Las Vegas, Nevada, is well qualified for appointment as Judge of the United States District Court for the District of Nevada. The minority found him not qualified by reason of age. /s/ R. Harvey Chappell, Jr., Chairman

The Committee has received no objections to this nomination.

Senator Cannon, we are very pleased to have you here, as we are you, Mr. Claiborne.

Please proceed, Senator Cannon.

STATEMENT OF THE HONORABLE HOWARD CANNON, A SENATOR IN CONGRESS FROM THE STATE OF NEVADA

Senator Cannon. Thank you very much, Mr. Chairman and my colleague, Senator Laxalt.

It is a pleasure to appear before this committee today to introduce Mr. Harry Claiborne as a nominee for a federal district court judgeship in Nevada.

Mr. Claiborne is, quite simply, one of the foremost criminal attorneys in the west. Since he began practicing law in Las Vegas in 1946, he has compiled a remarkable record of defenses. He is known and respected in every courtroom in our state and, by reputation, in many others throughout the United States.

I have some personal knowledge of his courtroom abilities stemming from my days as city attorney for Las Vegas and I can assure you he is a formidable adversary.

But it is not his legal abilities alone which make Mr. Claiborne such an outstanding nominee. In addition to his law practice, he has served as city attorney for two of the cities in southern Nevada, North Las Vegas and Henderson, as a chief deputy district attorney and as a State Assemblyman.

His tenure in the State Assembly tells a lot about the esteem in which Harry is held by his colleagues. Although serving only one term, he was elected Assistant Majority Leader and chairman of the Judiciary Committee. And, in that

one term he was primarily responsible for passage of legislatio placing the question of a probation law on the ballot for statewide consideration. He then campaigned throughout the state to win approval of the measure. When the probation law was approved, he was then appointed to be Nevada's first Director of Probation.

His record of community service is as long and as impressive as his professional accomplishments. He has been a lecturer at law enforcement seminars and police academies in Las Vegas for 20 years and has been a regular faculty member of the State Law Enforcement Seminar in Las Vegas for the past three years.

This concern and understanding of the other side of the criminal justice system - the law enforcement side - has always been a trademark of Harry's. As a matter of fact, Harry's first job in Las Vegas after World War II was as a policeman and it is safe to say he has never lost the perspective of the cop in the street.

I think you will agree it is unique to have a candidate for federal judge who is both a former policeman and prosecutor and a premiere defense attorney. It is because Harry has such wide experience, is regarded so highly within the Nevada legal community and wants so much to be a good judge that I recommend him without reservation for your consideration.

Senator DeConcini. Senator Laxalt?

STATEMENT OF THE HONORABLE PAUL LAXALT, A SENATOR IN CONGRESS FROM THE STATE OF NEVADA

Senator Laxalt. I would like to join with my colleague in heartily endorsing the nomination of Harry E. Claiborne.

I, too, have known him personally for many, many years. We have battled in the courtroom and outside of it.

Frankly, when his name was brought up as a possible appointee, I was somewhat surprised that we were able to lure Harry Claiborne, the top trial attorney in the State of Nevada for many years, into the bench. I think this was a masterful achievement on the part of my senior colleague, Senator Cannon.

The people of the State of Nevada are very, very respectful of this man's abilities not only as a lawyer but as a person who has been heavily engaged in all aspects of community activity in our state.

Mr. Chairman, I am very delighted to have a man of Mr. Claiborne's qualifications and experience aspire to be a federal judge. He was a close friend and associate of my former father-in-law who served as a federal judge in Nevada for a long time.

I look forward to seeing Mr. Claiborne fill those steps and more.

Senator DeConcini. Mr. Claiborne, do you care to make a statement at this time?

STATEMENT OF HARRY E. CLAIBORNE, NOMINEE FOR U.S. DISTRICT JUDGE, DISTRICT OF NEVADA

Mr. Claiborne. Mr. Chairman, I would like to thank Senator Cannon and Senator Laxalt for their kind expressions of confidence in me.

I have no statement to make except that I believe that I have tremendous energy, and I would apply all of the energy I have, both mental and physical, to this job.

I hope I can live up to the recommendations my Senators have given me here today.

Senator DeConcini. Thank you.

Have you made a full financial disclosure to the Department of Justice?

Mr. Claiborne. Yes, I have.

Senator DeConcini. And have you received a questionnaire from Senator Mathias?

Mr. Claiborne. Yes sir; I have, and I have answered them.

Senator DeConcini. Do you hold any positions in or are you a member of any board of directors of any corporations?

Mr. Claiborne. I do not.

Senator DeConcini. Thank you. I have no further questions.

Is there anyone here who cares to testify in favor of or in opposition to this nomination?

If so, would you please come forward at this time?

(No response.)

Thank you very much, Mr. Claiborne.

The hearing is closed.

(Brief biography of Mr. Claiborne follows:)

HARRY E. CLAIBORNE

Born:	July 2, 1917	McRae, Arkansas
Legal Residence:	Nevada	
Marital Status:	Divorced	
Education:	1934 - 1937	Ouachita College no degree
	1939 - 1941	Samford University Cumberland School of Law LL.B. degree
Bar:	1942 1946	Arkansas Nevada
Military Service:	1941 - 1945	U. S. Air Force
Experience:	1945 - 1947	Police Officer Las Vegas, Nevada
	1947 - 1948	Assistant District Attorney Las Vegas, Nevada
	1948 - present	Private Practice Las Vegas, Nevada
	1948 - 1951	City Attorney North Las Vegas, Nevada
	1949 - 1951	Assemblyman Nevada Legislature
	1955 - 1959	City Attorney Henderson, Nevada
	1974 - 1975	Assistant to Senator Cannon Committee on Rules & Administration(Rockefeller Hearings)
Office:	108 South 3rd Street Las Vegas, Nevada	
Home:	500 Rancho Drive Las Vegas, Nevada	

TO BE UNITED STATES DISTRICT JUDGE FOR DISTRICT OF NEVADA

Senator DeConcini. Next we have the nomination of James Dickson Phillips, Jr., of North Carolina, to be United States Circuit Judge for the Fourth Circuit, vice James Braxton Craven, Jr., deceased.

Notice of the hearing appeared in the Congressional Record on July 25, 1978.

By blue slips, Senator Helms and Senator Morgan approve the nomination.

A telegram from the American Bar Association Standing Committee on Federal Judiciary states a substantial majority is of the opinion that James Dickson Phillips, Jr., of Chapel Hill, North Carolina, is well qualified for appointment as Judge of the United States Court of Appeals for the Fourth Circuit. The minority found him exceptionally well qualified. /s/ R. Harvey Chappell, Jr., Chairman

The Committee has received no objections to this nomination.

Senator Helms, if you would care to proceed?

9

STATEMENT OF THE HONORABLE JESSE HELMS, A SENATOR IN CONGRESS FROM THE STATE OF NORTH CAROLINA

Senator Helms. Thank you, Mr. Chairman.

I am pleased to join my able colleague, Senator Morgan, in presenting a distinguished citizen of our state, Dean J. Dickson Phillips, to this committee. I support his confirmation for the vacancy on the Fourth Circuit Court of Appeals.

I must say, however, Mr. Chairman, that it is unfortunate that this appointment has been delayed for a year. The procedure Administration has followed has left much to be desired and has been of great concern to many North Carolinians.

In the hope of preventing similar shortcomings in the future, I have prepared a report on the Selection Committee's general inadequacies and specifically its failure to adhere to the guidelines established by the Justice Department.

However, because of my deep respect for, and personal confidence in, Dean Phillips, I will not detail my objections to the Selection Committee at today's hearing. I would not want my reservations about the activities of the President's panel to impede Mr. Phillip's nomination in any way.

Rather, I am submitting my report in writing to this Committee for its review, and I would ask consent that my letter to the distinguished Chairman of the Judiciary Committe be made a part of the record.

Senator De Concini. Without objection, it is so ordered.

(Material follows:)

Senator Helms. Mr. Chairman, Dean Phillips is a commendable choice for the federal bench. A native of Laurinburg, he has practiced law both in his hometown and in Fayetteville. From 1964 to 1974, he served as Dean of the University of North Carolina School of Law, and has continued to teach there until now. It is to his credit that he has dealt in the law both as a practicing attorney and as a scholar.

Despite the shortcomings of the procedure followed in screening other prospective nominees, now that the nomination has been made, I urge the committee to recommend Phillips' confirmation to the Senate so that the Court can function with its full complement of judges.

Dean Phillips is a gentleman of dignity and competence who will serve the Fourth Circuit Court of Appeals ably.

Mr. Chairman, I thank the committee.

Senator DeConcini. Thank you. I look forward to seeing your report regarding the Selection Committee. It is of great concern to this committee with regard to the operation and shortcomings of this group. We welcome that report.

Senator Morgan, we are pleased to have you here today.

STATEMENT OF THE HONORABLE ROBERT B. MORGAN, A SENATOR IN CONGRESS FROM THE STATE OF NORTH CAROLINA

Senator Morgan. Thank you, Mr. Chairman.

I have in the hearing room this morning, Congressman Richardson Preyer, of North Carolina, and Congressman Charles Rose.

Senator DeConcini. Please ask them to come forward.

Senator Morgan. We also have, Mr. Chairman, some very distinguished members of the North Carolina bar who came on behalf of Dean Phillips.

I have a presentation which I would like to submit to the Chairman for the record, and I ask that it be made part of the record.

Senator DeConcini. Without objection, it is so ordered.

(Material follows:)

Senator Morgan. Now, Mr. Chairman, I would like to join with my distinguished colleague, Senator Helms, in endorsing Dean Phillips for this judgeship on the Fourth Circuit Court of Appeals and make some informal remarks about him because I have known him for a long, long time.

Many people have different ideas about the kind of background and experience that a federal judge should have. No matter what one would prefer in the way of experience for a federal judge, I think Dean Phillips would fulfill their qualifications. However, as far as I am concerned, I think we need on the federal bench judges who have had experience in the general practice of law, a practice which has been involved with all of the courts, rather than someone who has spent his entire life perhaps in the federal system.

I know that Dean Phillips possesses this background and experience for he began to practice law in a relatively rural area in southeastern North Carolina only one year before I began to practice not too far away. He practiced from 1949 through 1960 in Laurinburg and in Fayetteville, and in that area he had a broad general practice which involved not only the state courts at all levels, including the highest trial court level and the Supreme Court of North Carolina, but he also practiced in the federal system.

Dean Phillips knows, and in my opinion understands, that there are two separate systems of jurisprudence in this

country, something that all too often seems to be forgot
by many of the members of the federal bench.

For that reason, I am especially pleased to endorse
his appointment.

After 1960, he entered into the academic world where
became Dean of the Law School at the University of North
Carolina, and he remained there for some ten years. He
now Dean Emeritus of that Law School.

While he was there, Mr. Chairman, to give you some
indication of his kind of leadership, the Law School at
University of North Carolina became known and designated
one of the top ten law schools in the country. In my op
it was directly attributable to the kind of leadership
Dick Phillips provided.

However, he did not limit his practice or his activi
to the academic community. He still remained involved
judicial processes and the legal processes of our state.
He was vice chairman and a member of the Court Reform C.
for many years to reform our court system in North Caro
and made it one of the models for the nation.

As Attorney General of the state for six years, I h
occasion to call on Dean Phillips and his staff time an
again for participation in many activities in which we
to improve our system in North Carolina, and Dean Phil
was always willing and able to participate.

I think that I can say that I have never known of a nominee to the federal bench who was more universally accepted by members of the bench and the bar throughout our state than Dean Phillips.

I therefore recommend him very highly. I would like to close by reading a statement which was made by University distinguished professor, Frank R. Strong, a noted constitutional scholar and author, Dean Emeritus of the Ohio State College of Law, and one of the most respected presidents of the Association of American Law Schools. I would like to read what he had to say about Dean Phillips because I think it accurately describes him as most of us in this room and those of us in North Carolina know him.

"The many and significant achievements that mark the career of Dickson Phillips are the resultant of certain qualities of mind, character, and personality. Outstanding among these are keenness of mind, breadth of intellect, humanistic sensitivity, gentility, and moral fibre. He possesses a fine legal mind, sharp and incisive; his powers of analysis and synthesis are great. But his mind is not narrow or legalistic; on the contrary, he is widely read, with an inquisitiveness that reaches into every domain of knowledge. His concern for his fellow man and for the good society is ingrained in his person; his being is a rich balance of intellect and spirit. Always softspoken and gracious, he is ever tolerant of opposing

views though he holds deep commitments of his own, commitments reflective of his marked underpinning in the Christian faith. In an age that flirts with situation ethics, he stands as the Rock of Gibralter when the issue is clear between what is eternally right and what wrong.

"It is this incomparable blend of signal qualities that leads so many of us to the conviction that here is the ideal person for the federal judgeship that is open. The credentials of Dickson Phillips are unparalleled."

I will close with that, except to say as a further indication of the respect and esteem in which Dean Phillips is held in North Carolina, he also chairs the North Carolina Committee of Ethics in State Government.

Senator DeConcini. We appreciate your fine statement and personal insight on Dean Phillips' background.

Congressman Preyer?

17

STATEMENT OF THE HONORABLE RICHARDSON PREYER, A MEMBER OF CONGRESS FROM THE STATE OF NORTH CAROLINA

Mr. Preyer. I have known Dean Phillips for many years. He is a scholar and a gentleman and a great trout fisherman, all three admirable traits for this position. I recommend him wholeheartedly. He is a wonderful choice.

Senator DeConcini. Thank you very much.

Congressman Rose?

STATEMENT OF THE HONORABLE CHARLES ROSE, A MEMBER OF CONGRESS FROM THE STATE OF NORTH CAROLINA

Mr. Rose. Thank you very much, Mr. Chairman.

I would just like to add to what has been said that Dickson Phillips is one of those rare individuals who appears from generation to generation very seldom. I have had the pleasure of knowing him for many years and concur in everything that my colleagues here today have said.

I think we are very fortunate that Dickson Phillips has moved through his life as he has to come to this point in his career, and we are very fortunate to be able to recommend him for the Fourth Circuit. I think the country will be better for his having served in this position.

Senator DeConcini. Thank you, Congressman Rose.

Dean Phillips, do you care to make a statement? If so, please proceed.

STATEMENT OF JAMES DICKSON PHILLIPS, JR., NOMINEE FOR U.S. CIRCUIT JUDGE, FOURTH CIRCUIT

Mr. Phillips. I thank you for the opportunity. I think I should probably quit while I am ahead.

I do want to express my very deep appreciation to my Senators from North Carolina, Congressman Rose and Congressman Preyer for their gracious words and I want to simply to give assurance to the committee that I am fully aware of the deep obligation that attends this office to which I have been nominated. If affirmed, I shall discharge my obligation faithfully and to the limit of my ability.

Senator DeConcini. Thank you.

Do you serve on any corporate boards of directors or are you an officer of any corporation?

Mr. Phillips. I am on the Board of Trustees of Cameron-Brown Investment Group, a Massachusetts business trust. I intend to resign that immediately if confirmed.

Senator DeConcini. Have you made a full financial disclosure to the Department of Justice?

Mr. Phillips. I have.

Senator DeConcini. Thank you. I have no further questions.

Is there anyone here who cares to testify in favor of or in opposition to this nomination? If so, please come forward at this time.

(No response.)

Senator DeConcini. If there are members of the bar from North Carolina who would like to submit statements, we would be glad to hold the record open until 5:00 p.m. today for receipt of those statements.

Thank you very much, Dean Phillips, and thank you, gentlemen.

(Brief biography of Mr. Phillips follows:)

Senator DeConcini. The next hearing is on the nomination of Thomas A. Wiseman, Jr., of Tennessee, to be United States District Judge for the Middle District of Tennessee, vice Frank Gray, Jr., retired.

Notice of the hearing appeared in the Congressional Record on August 1, 1978.

By blue slips, Senator Baker and Senator Sasser approve the nomination.

A telegram from the American Bar Association Standing Committee on Federal Judiciary states it is unanimously of the opinion that Thomas A. Wiseman, Jr., of Nashville, Tennessee, is qualified for appointment as Judge of the United States District Court for the Middle District of Tennessee.

/s/ R. Harvey Chappell, Jr., Chairman

The committee has received no objections to this nomination.

Welcome, Mr. Wiseman.

Senator Sasser, we are very pleased to have you with us here today.

Do you care to proceed?

STATEMENT OF THE HONORABLE JIM SASSER, A SENATOR IN CONGRESS FROM THE STATE OF TENNESSEE

Senator Sasser. Thank you very much, Mr. Chairman.

I want to thank you and the committee for the opportunity to appear here this morning and to introduce Tom Wiseman.

As you indicated, Mr. Chairman, Mr. Wiseman has been nominated to be District Judge for the Middle District of Tennessee.

I might say parenthetically, Mr. Chairman, that this nominee is one of three candidates recommended by the Judicial Selection Committee. This committee was chaired by the very distinguished dean of the Vanderbilt Law School, Dean John Wade, who is nationally recognized as a legal scholar and one of the foremost authorities in this country in the field of conflict of laws of our courts.

In addition, there were a number of distinguished Tennessee lawyers on this selection committee, including the former Lieutenant Governor of the State of Tennessee.

Additionally, the committee included representation from minority groups and representations from laymen, those not in the active practice of law.

The committee deliberated and selected the three best qualified candidates. I would have to say in all candor that any of the three persons chosen by the selection committee would have made a fine federal judge. Each was well

qualified.

I think, therefore, it is especially significant that Tom Wiseman appears before this committee this morning. He is the first nominee for a district judgeship in Tennessee selected by his peers after careful and thorough scrutiny of his credentials. I think this fact is important and it attests to his qualifications.

I am pleased to recommend Tom Wiseman's confirmation without equivocation. He is one of the finest people I have ever known. He will bring to the federal bench a sensitivity to the need for evenhanded justice. He is known as a dedicated lawyer, citizen and public servant. He has a judicial temperament. He has the ability to reason rather than react emotionally to controversy.

Tom Wiseman is a public servant in the finest sense of the words. He served a distinguished career in the Tennessee House of Representatives before being elected by his colleagues in the General Assembly to the position of Treasurer of Tennessee. He served in that position from 1971-1974, when he resigned to run for Governor.

Since his race for Governor, Tom has successfully resumed his law practice.

Tom has long been known as one of the most distinguished and able lawyers in the Middle District of Tennessee and has specialized in being a very active and aggressive and,

might say, formidable trial attorney.

He is a former member of the national firm of Chambers and Wiseman. His legal career began in Tullahoma, Tennessee, in 1936 and continued until the present time except for his term as State Treasurer.

He is widely experienced in the federal court system and has tried an impressive number of major lawsuits. In his years of law practice, he has earned the highest respect of the courts, the bar, and the public. Tom Wiseman's experience in the legal profession is the key to an outstanding judicial career. That is my prediction and my expectation.

Mr. Chairman, I recommend Tom Wiseman to the Judicary Committee and ask that the committee report this nomination favorably.

I might say, Mr. Chairman, that there are a number of distinguished lawyers in the Middle District of Tennessee who are present here in this room this morning who would attest to Mr. Wiseman's ability should the Chair need further statements.

Senator DeConcini. Senator Sasser, thank you.

We welcome any statements from the members of the bar who are here. With your fine recommendation, the stage has been set for approval by this committee. We thank you for that very explicit background information of Mr. Wiseman.

Mr. Wiseman, do you care to make a statement at this time?

STATEMENT OF THOMAS A. WISEMAN, JR., NOMINEE FOR U.S. DISTRICT JUDGE, MIDDLE DISTRICT OF TENNESSEE

Mr. Wiseman. Thank you, Mr. Chairman. I am, of course, deeply grateful for the very generous remarks Senator Sasser has made this morning and especially grateful for the expression of confidence he has given me through this nomination and by the committee as he explained it.

I enter into this with a mixed feeling of humility and excitement as the opportunity to be of service in a new career approaches.

Senator DeConcini. Mr. Wiseman, indeed it is an exciting career and a real challenge. I welcome you to it and I am very pleased to have you as a nominee.

Do you serve now as an officer or on any board of directors of any corporation?

Mr. Wiseman. Yes, Mr. Chairman, two small corporations in which I am an investor. But I shall resign from each of those.

Senator DeConcini. Have you made a full financial disclosure to the Department of Justice?

Mr. Wiseman. Yes, I have.

Senator DeConcini. And is there anyone here who would care to testify in favor of or in opposition to this nomination? If so, please come forward at this time.

(No response.)

Senator DeConcini. If not, the hearing is closed.

Thank you very much, Mr. Wiseman and Senator Sasser.

(Brief biography of Mr. Wiseman follows:)

Senator DeConcini. The next nomination is that of Norma Levy Shapiro, of Pennsylvania, to be United States District Judge for the Eastern District of Pennsylvania, vice James M. Gorbey, deceased.

Notice of the hearing appeared in the Congressional Record on August 2, 1979.

By blue slips, Senator Schweiker and Senator Heinz approve the nomination.

A telegram from the American Bar Association Standing Committee on Federal Judiciary states a substantial majority is of the opinion that Norma Levy Shapiro of Narberth, Pennsylvania, is well qualified for appointment as Judge of the United States District Court for the Eastern District of Pennsylvania. The minority found her qualified.

/s/ R. Harvey Chappell, Jr., Chairman

The committee has received no objections to this nomination.

Welcome, Mrs. Shapiro. We are pleased to have you.

Senator Schweiker?

STATEMENT OF THE HONORABLE RICHARD S. SCHWEIKER, A SENATOR IN CONGRESS FROM THE STATE OF PENNSYLVANIA

Senator Schweiker. Mr. Chairman, I am pleased and greatly honored to introduce to the Senate Judiciary Committee this morning Mrs. Norma Levy Shapiro and to recommend her confirmation by the United States Senate to fill a vacancy on the United States District Court for the Eastern District of Pennsylvania.

Mrs. Shapiro graduated from Cheltenham High School in suburban Philadelphia. She graduated from the University of Michigan with highest honors in political theory and obtained her law degree in 1951 from the University of Pennsylvania Law School. Later she received a fellowship at the University of Pennsylvania Law School where she conducted a study of juvenile court law and also taught a course in law and psychiatry.

While taking some years off to raise her family, Mrs. Shapiro remained very active in the Philadelphia Bar Association where she served on the civil rights and the medical-legal committees. She became the first woman ever to chair the Philadelphia Bar Association Board of Governors.

For a decade beginning in 1967, Mrs. Shapiro also served as a member, and later president, of the Lower Merion School Board.

Currently, Mrs. Shapiro is a partner in the Philadelphia

law firm of Dechert, Price and Rhoads.

I believe it is important to note that Mrs. Shapiro was recommended for a position on the federal bench by the 11-member Bipartisan Federal Judicial Nominating Commission established by Senator Heinz and myself last year, as a means of removing politics from the selection of federal judges in Pennsylvania.

Mrs. Shapiro, when confirmed, will not merely be filling a vacancy on the federal bench in Philadelphia. Upon her confirmation, she will become the first woman to sit on a U.S. District Court in Pennsylvania. The Judicial Nominating Commission has, in my opinion, performed admirably in recommending such a uniquely qualified and talented individual who possesses the training, temperament, experience and energy to accept this most significant challenge. Based on the contributions she has made during her illustrious career as a citizen active in the community and as a legal scholar and practicing attorney, Mrs. Shapiro will be a judge of the highest caliber and integrity. I strongly support her confirmation by my colleagues in the Senate.

Senator DeConcini. Thank you, Senator Schweiker.

Senator Heinz, we will be pleased to hear you.

STATEMENT OF THE HONORABLE JOHN H. HEINZ, A SENATOR IN CONGRESS FROM THE STATE OF PENNSYLVANIA

Senator Heinz. Indeed, I welcome this opportunity. I am very pleased to introduce to the committee today Norma Levy Shapiro who has been nominated for the U.S. District Court for the Eastern District of Pennsylvania.

It is a source of great personal satisfaction to recommend Mrs. Shapiro to you, Mr. Chairman, and to the members of the committee, and to share with you my very high regard and strong recommendation for her.

Norma Shapiro has demonstrated a profound understanding and respect for the law, displaying personal and professional integrity throughout her career.

Her leadership has clearly shown through her distinguished service as the first woman to chair the Pennsylvania Bar Association's Board of Governors. It is all the more appropriate, as Senator Schweiker points out, that she will also be the first woman to serve in any of the three Pennsylvania districts of the Federal Judiciary.

Mrs. Shapiro has been honored by those in her profession for her intellectual approach as well as for her sensitivity to the human element of the legal profession. Her remarkable dedication to law makes her a fine candidate for the federal bench.

As Senator Schweiker also pointed out, Mr. Chairman,

Norma Shapiro has been recommended to the President for appointment to the District Court by the Judicial Merit Selection Commission which Senator Schweiker and I created in order to assure appointment of persons of the highest caliber to the bench.

The nomination of Mrs. Shapiro by the Selection Commission has indeed exemplified once again how individuals of outstanding merit may be chosen as attested to by the enormous number of editorials in the news media throughout the Eastern District.

Suffice it to say that Mrs. Shapiro has earned the respect of her legal and judicial colleagues throughout our state at a time when it is very important that people of her stature, with her high ethical standards, be recruited into government. People of her stature will have a great impact on the credibility of the courts as well as upon our understanding of the law.

I can highly recommend Mrs. Shapiro to the committee as an outstanding nominee to the federal court.

Thank you, Mr. Chairman.

Senator DeConcini. Thank you, Senator Heinz.

We are very pleased to have you here, Mrs. Shapiro. If you care to make a statement at this time, we will be glad to receive it.

STATEMENT OF MARIA LEVY SHAPIRO, NOMINEE FOR U.S. DISTRICT JUDGE, EASTERN DISTRICT OF PENNSYLVANIA

Mrs. Shapiro. Thank you, Mr. Chairman.

First, I want to thank the senior and junior Senators from Pennsylvania, Senator Schweiker and Senator Heinz, for their very warm and generous remarks.

I am very honored by the nomination and grateful for this opportunity to serve my country. I am particularly pleased to have been recommended by a federal judicial nominating commission, I hope on the basis of merit, and I will try to live up to the expectations of my family and friends who are also here today, as well as the representatives of the National Women's Political Caucus. I appreciate their coming here today.

I am also grateful to the Deputy Associate Attorney General, Mr. Modlin, for his assistance to me in processing this nomination, and I want to thank, Mr. Chairman, the Senate Judiciary Committee for making it possible for me to appear here today.

Senator DeConcini. Thank you.

Have you made a full financial disclosure to the Department of Justice?

Mrs. Shapiro. Yes, sir.

Senator DeConcini. Do you hold any office or are you a member of any boards of directors for any corporations?

Mrs. Shapiro. I am a director of the Women's Law Project

in Philadelphia, and I shall resign that position upon my confirmation.

Senator DeConcini. Is there anyone who cares to testify in favor of or in opposition to this nomination. If so, would you please come forward at this time?

(No response.)

If not, the hearing on the nomination is closed.

(Brief biography on Mrs. Shapiro follows:)

Senator DeConcini. I would like to once again thank everyone who has been in attendance for these nominations today.

This committee is adjourned.

(Thereupon, at 11:13 a.m., the committee was adjourned.)

The Coordinator should demonstrate proper preparation of copies and contemporaneous memoranda.

(3) Where a referral has been declined by Criminal Investigation and/or an investigation has been discontinued and the referring examiner and group manager have determined there is little likelihood of a re-referral, the Coordinator will confer with the referring examiner and group manager to provide advice and assistance in establishing the Civil Fraud Penalty unless one of the following conditions is present:

(a) Cases where blatant evidence of fraud is present, where penalties will obviously be imposed but which are surveyed or declined due to death of taxpayer, de minimis amount, etc.;

(b) cases returned for civil settlement where taxpayers have been prosecuted and found guilty under IRC 7201; and

(c) cases subjected to complete criminal investigations where no evidence of fraud was found.

(4) The requirement to confer with the Coordinator is optional if one of the conditions outlined above is present.

(5) The Coordinator should, in particular, advise and assist the examiner in establishing and presenting evidence of willfulness. In selected cases, and upon request from the Examination or EP/EO functions, the Coordinator will participate in the civil examination by conducting interviews of the taxpayer or key witnesses, obtaining documents, and taking other investigative steps necessary to establish and document the existence of fraud. However, this role is considered to be primarily advisory in nature with limited investigative involvement. The examiner retains full responsibility for the assertion of the Civil Fraud Penalty. Participation by the Coordinator will ordinarily preclude any further criminal consideration. When the taxpayer is recontacted by Examination function, the examiner will explain to the taxpayer the administrative procedures that will be followed to conclude the examination.

(6) Time spent by the Coordinator in this activity will be reported in Item 28 of Form 5043, Criminal Investigation—Monthly Activity Report.

(7) Regional Commissioners will ensure the proper development and assertion of the Civil Fraud Penalty as a viable tool in encouraging voluntary compliance with the tax laws. Through the ARC's, they will effectively monitor and guide Civil Fraud Penalty application and procedures to ensure that procedures above and in Part IV of the IR Manual are being followed. Utilization of the Civil Fraud Penalty will be included as an item for discussion in district visitations.

9230 *(8-13-79)*
Guidelines for Internal Revenue Service—Department of Justice Cooperation

9231 *(8-13-79)*
Purpose

This section delineates responsibilities, provides for coordination and states the general procedures which are to be followed in investigations and examinations conducted jointly by the Department of Justice (DOJ), including the Office of United States Attorneys, and the Internal Revenue Service (IRS). It establishes guidelines which are compatible with IRS policy of fair and effective administration and enforcement of tax laws and the objective of DOJ to give priority to the investigations and prosecution of organized criminal activity, corruption in Government, narcotics trafficking and all forms of white-collar crimes.

9232 *(8-13-79)*
Background

(1) On January 8, 1976, the Commissioner of Internal Revenue and the Deputy Attorney General signed a document (see Exhibit 9230-1) establishing guidelines regarding investigations conducted jointly by DOJ and IRS. The document also establishes a Coordinating Committee to resolve any disagreements that may arise. Efforts will be made to resolve differences at the district, regional or National Office levels before approval will be given to the submission of an issue to the Coordinating Committee. Provisions are made for continued cooperation between IRS and DOJ on Strike Force matters.

(2) The advice of Chief Counsel Attorneys will be sought, when appropriate, to assist in resolving any disagreements with Department of Justice.

9233 *(8-13-79)*
Supervision of IRS Employees

(1) IRS personnel will be assigned and supervised by IRS managers and IRS will retain complete control over its own employees and operations.

(a) The investigative activities of IRS personnel working on a joint investigation with DOJ will be coordinated by the DOJ/US Attorney in charge of the investigation.

9215 *(10-3-77)*
Selection of Cases for Criminal Investigation

Policy statement P-9-18 contains guidelines for selecting cases to achieve a balanced enforcement program.

9216 *(12-4-80)*
Time Limitation on Prosecutions

(1) The period of time within which criminal proceeding may be instituted in a particular case is governed by the following sections of the statutes:

(a) Section 6531—Internal Revenue Code of 1954

(b) Section 3282—Title 18, United States Code

(2) For further treatment of the time limitation on prosecutions see 240 of IRM 9781, Handbook for Special Agents.

9220 *(2-22-77)*
Civil Cases

9221 *(7-31-84)*
Civil Penalties

(1) Some violations of the internal revenue laws that are punishable as crimes also subject the violators to civil penalties and/or ad valorem additions to the tax. Other violations of the internal revenue laws are sanctioned solely by civil penalties, but, in particular instances, the investigation of such violations may be inseparable from the investigation of alleged or suspected criminal acts.

(2) Criminal Investigation is responsible in all completed and substantially completed investigations (prosecution and non-prosecution) to recommend, if appropriate, and support, if recommended, the ad valorem additions to the tax, except those relating to tax estimations, as follows:

IRC	
6651(a)	—Delinquency in filing a return—a penalty of from 5% to 25% of the tax due depending upon the duration of the delinquency. Effective for returns due after December 31, 1982, a minimum penalty on an extended failure to file a return of $100 or 100% of the underpayment, whichever is less.
6653(a)	—Negligence or intentional disregard of rules and regulations regarding income and gift taxes—a penalty of 5% of the underpayment of tax.
6653(b)	—Fraud—a penalty of 50% of the underpayment of tax; and, for taxes due after September 3, 1982, 50% of the interest payable on the underpayment of tax due to a fraud.
6661	—Substantial Understatement of Liability—a penalty equal to 10% of the understatement. Applies if understatement exceeds the greater of 10% of corrected tax or $5,000 ($10,000 for corporations). Applies to returns required to be filed after 12/31/82.
6672	—Failure to collect or to account for and pay over a tax, or attempted evasion of such a tax— a penalty of 100% of the tax.

(3) In addition to the above listed penalties, special agents should be alert to violations which may subject the violators to other civil penalties as set out in text 250 and Exhibit 200-2 of IRM 9781, Handbook for Special Agents.

(4) Criminal Investigation will not make a recommendation concerning civil penalties in discontinued investigations. (See also text 638 of IRM 9781, Handbook for Special Agents)

(5) Service policy with respect to recommending the civil fraud penalty is contained in policy statement P-9-5.

9222 *(10-4-85)*
Civil Fraud Coordinator

(1) The Chief, Criminal Investigation, will select experienced special agents from his/her district to handle requests for advice and assistance in establishing or sustaining the Civil Fraud Penalty. These special agents will be designated as Civil Fraud Coordinators with appropriate notice given to the other functions as to their existence and purpose. The number of agents and time allocated to this activity will depend on the needs within the district. Ordinarily these assignments should be of sufficient duration to enable the Coordinator to establish good working relationships with the other functions.

(2) The Coordinator will participate in basic and refresher training for tax auditors and revenue agents on the detection and documentation of fraud for civil purposes. The Coordinator will also conduct special training sessions in this area as needed and as requested. The Coordinator should participate frequently in Examination, Collection and EP/EO group meetings. These various training sessions and meetings, will supplement existing training courses on fraud awareness and detection by emphasizing the need for adequate documentation.

(2) *Follow Through*—Incomplete and irresponsive answers have little or no probative value. Any answer, apparently relative to a pertinent matter, that is not complete and to the point should be followed up by questioning the subject about all knowledge he/she has concerning every facet of the topic. The agent should follow through on every pertinent lead and incomplete answer. The agent should continue asking questions until he/she has all the information he/she can reasonably expect to get.

(3) The following suggestions will help the agent to follow through, and to obtain answers that are complete and accurate:

(a) Use short questions confined to one topic which can be clearly and easily understood.

(b) Ask questions that require narrative answers; avoid "yes" and "no" answers, whenever possible.

(c) Whenever possible avoid questions that suggest part of the answer, i.e., "leading questions."

(d) Question the witness about how he/she learned what he/she states to be fact. The witness should also be required to give the factual basis for any conclusions he/she stated.

(e) Be alert so as to prevent the witness from aimlessly wandering. Where possible, require a direct response.

(f) Prevent the witness from leading the agent far afield. The witness should not be allowed to confuse the issue and leave basic questions unanswered.

(g) Concentrate more on the answers of the witness than on the next question.

(h) To avoid an unrelated and incomplete chronology, the agent should clearly understand each answer and ensure that any lack of clarity is eliminated before continuing.

(i) When all important points have been resolved, terminate the interview; if possible, leave the door open for further meetings with the subject.

(4) The subject should completely answer the following basic questions:

(a) *Who?*—Complete identification should be made of all persons referred to. This includes: description, address, alias, "trading as," "also known as," citizenship, reputation, and associates. If the person cannot be identified by name, a physical description should be requested and should include: age, height, weight, color of eyes, hair, skin, description of build, clothing, unusual markings, scars, mental or physical defects. Questions should also cover any aids worn by the individual, such as glasses, hearing aid, wig or toupee, cane, braces and other items.

(b) *What?*—Complete details as to what happened. Questions should relate to events and methods and systems. A complete answer should be developed. Trace the event from its inception to its ultimate termination. For example, a sale starts with a customer placing an order, either orally or in writing, and terminates when the payment is ultimately placed in some depository. Every detail concerning what happened to that sale and what happened to every book, record, document, or person connected with it should be determined.

(c) *Where?*—Complete details regarding the location of books, records, assets, bank and brokerage accounts, witnesses, clients, customers, safe deposit boxes, safes, and the like. A description of the location should include the general area, as well as the identification of the person who has custody and control of the item. A complete description of the place should include the size, shape, color, and location.

(d) *When?*—The time can be established by direct questioning, by relating the incident to some known event, or by associating the event to some person, place, or thing.

(e) *How?*—Complete details about how the event occurred, or how the operation was conducted. How did the subject acquire knowledge? Was it through seeing, hearing, feeling, or smelling, or performing duties? How were transactions recorded: written, typed, matching entries, others?

(f) *Why?*—Everything is done for a reason. Determine the motive by questioning the witness about his/her actions. What caused him/her to act? Who caused him/her to act? How was he/she motivated? Since these are the most important questions, especially when relating to or reflecting an evil purpose, they should receive special consideration.

(5) *Maintain Control*

(a) The agent should maintain full control of the interview. He/she usually can accomplish this by limiting each participant to the rights, duties, and privileges he/she is entitled to at the interview. Any deviation should be corrected immediately by informing the individual of his/her role and by not allowing him/her

to go beyond it. If the agent cannot maintain complete control of the interview, he/she should end it and arrange to continue when the situation is corrected. The record should show all the agent's attempts to correct the individual's improper conduct, as well as the agent's reason for terminating the interview before it is completed.

(b) After all persons are informed of why they are present at the interview, the agent should confine their activities to the roles indicated:

1 *Principal*—The principal is called upon to answer questions, and he/she should be permitted to make any explanations in any reasonable manner he/she may desire. He/she should be encouraged to tell his/her side of the case, without interruption. He/she has a right to refuse to answer any question that he/she feels will incriminate him/her. This is a personal right and can be invoked only by the principal.

2 *Witness*—The witness must comply with every request made by the agent that is both legal and reasonable. However, the witness has a right to refuse the request, if he/she feels that the information may incriminate him/her. This right cannot be invoked on the ground that the information will incriminate the defendant or someone else.

3 *Special agent*—The special agent should question the taxpayer about any matters the agent deems relevant to the tax case, unless the agent feels that it would be to the government's disadvantage to ask questions that would reveal particular information. Since the special agent is responsible for the development of evidence, it is his/her obligation to conduct the interview in any manner he/she deems appropriate. If he/she grants permission to a cooperating officer to question the subject, the agent should instruct the officer in the method and technique to be used.

4 *Cooperating Officer*—The revenue agent or revenue officer may assist the special agent whenever any tax or technical accounting problems occur during the interview. The cooperating officer should not question the witness until the officer has discussed the matter with the special agent.

5 *Accountant representative*—The accountant's duty is to assist his/her client in all bookkeeping and accounting matters.

6 *Legal representative*—The attorney has a duty to furnish legal advice to his/her client relating to any matter discussed. This is the attorney's principal function at an interview.

7 *Recorder*—The recorder's function is to prepare a permanent record of the interview. A mechanical recording device may be used in conjunction with the recorder or in lieu of a recorder, where necessary, provided all parties to the proceeding consent thereto.

(6) The aforementioned rights, duties, and privileges are subject to changes by the courts, legislatures, and the policy of the Service. (See 341 through 345.)

(7) See IRM 9358 relative to consensual monitoring (non-telephone) of discussions with the principal or a witness during an investigation.

346.5 *(1-18-80)* 9781
Record of Interview

346.51 *(1-18-80)* 9781
Introduction

(1) The principal purpose of an interview is to obtain all the facts helpful in resolving the case. Therefore, it is necessary to prepare a permanent record of every interview to be preserved for future use. It is usually prepared on one of the following forms:

Form	Exhibit No.
(a) Affidavit	300-7
(b) Statement	300-8
(c) Question and answer statement	300-9
(d) Memorandum of interview	300-10
(e) Informal notes or diary entries	300-11

346.52 *(1-18-80)* 9781
Affidavit

An affidavit is a written or printed declaration or statement of facts made voluntarily, and confirmed by the oath or affirmation of the party making it, before an officer having authority to administer such oath. No particular form of affidavit is required at common law. It is customary that affidavits have a caption or title, the judicial district in which given, the signature of the affiant, and the jurat, which properly includes authentication. Exhibit 300-7 is a suggested format containing all these characteristics which add to the dignity and usefulness of the affidavit.

346.53 *(1-18-80)* 9781
Statement

A statement in a general sense is a declaration of matters of fact. Although the term has come to be used for a variety of formal narratives of facts required by law, it is in a limited sense, a formal, exact, detailed presentation of the facts. The statement may be prepared in any form and should be signed and dated by the person preparing it. If possible, the witness should also sign the statement and signify that he/she read and understood it or that it was read to him/her. A statement (Exhibit 300-8) generally contains the comments and remarks of the witness, and is used whenever it is not feasible to place the witness under oath; e.g., a so-called "affidavit," without the affiant's oath is in effect a statement.

346.54 *(1-18-80)* 9781
Question and Answer Statement

346.541 *(4-13-84)* 9781
Elements of Question and Answer Statement

(1) A question and answer statement is a complete transcript of the questions, answers, and statements made by each participant at an interview. It may be prepared from the recorder's notes or from a mechanical recording device. When no stenographer is readily available, mechanical recording devices may be used to record statements by advising the witness, in advance, of the use of the device (implied consent). The source used to prepare the transcript should be preserved and associated with the case file because it may be needed in court to establish what was said. The transcript (suggested format shown in Exhibit 300-9) should be prepared on standard size (8" × 10½") plain bond paper with each question consecutively numbered and should contain the following:

(a) The time and place where the testimony is obtained.

(b) Name and address of person giving testimony.

(c) The matter the testimony relates to.

(d) Name and title of person asking questions and person giving answers.

(e) The names and titles of all persons present, including attorney or accountant present to assist the witness. Also the reason for each person being present, if not self-evident.

(f) Generally, the purpose for the interview should be stated.

(g) Information given to the witness concerning his/her rights relating to self-incrimination and counsel, if appropriate.

(h) Administration of oath.

(i) Questions and answers establishing that the statement was made freely and voluntarily, without duress, and that no promises or commitments were made by the agents.

(j) Offer to allow witness to make any statement for the record, and, if advisable, an opportunity to examine and to sign the transcript.

(k) Jurat: The officer who administers the oath should complete the jurat. It is preferable, but not essential, to have the same officer who interviewed the taxpayer complete the jurat.

(l) Signatures of any Government witnesses present.

(m) Signature and certificate of person preparing the statement, showing the source of the original information used to prepare it.

(2) A stenographer's original shorthand notes of statement by a principal or a witness in a case will be filed with the considered part of the workpapers relating to the case. The pages containing such notes will be removed from the notebook, numbered, stapled in order, and sealed in an envelope by the stenographer. The following information will be written on the envelope: the case number, the name of the person whose statements are recorded, the date the statements were made, the number of pages of notes, and the name of the stenographer.

(3) Recordings of statements by a principal or a witness made through the use of stenotype machines or sound recording devices will be labeled and filed in a manner similar to that prescribed in (2) above.

(4) A special agent's notes made substantially contemporaneous to interviews of the taxpayer or prospective witnesses and which are used in the preparation of memorandums of interview, affidavits and other similar reports will be preserved and retained in the case file. Notes should contain the date of the interview and the initials of their maker in the upper right corner.

(5) Stenographers' notes and other verbatim recordings of statements made in connection with a collateral investigation will be packaged and identified in accordance with the procedure prescribed in (2) and (3) above and will be sent,

with the collateral report, to the district that requested the investigation.

(6) See also IRM 9715.

346.542 *(1-18-80)* 9781
Off-Record Discussions

Off-record discussions should not be permitted during a recorded interview of a taxpayer, and kept to a minimum during a recorded interview of a witness.

346.55 *(4-8-86)* 9781
Memorandum of Interview

(1) A memorandum of interview is an informal note or instrument embodying something that the person desires to fix in memory by the aid of written record. It is a record of what occurred at the interview and usually is in the format shown in Exhibit 300-10. The memorandum shows the date, time, place, and persons present as well as what transpired. It should be promptly signed and dated by the agents present. If the witness is advised of his/her constitutional rights during the interview, this fact should be noted in the memorandum.

(2) Since the person interviewed may be a Government witness in a criminal trial, the special agent should bear in mind that 18 USC 3500 provides for defense inspection of any pre-trial statement about whose subject matter the witness has testified on direct examination. Case interpretation of this subsection covers substantially verbatim recitals of witnesses' oral statements which are contemporaneously recorded. This includes memorandums of interview. [*Anthony M. Palermo v. U.S.; U.S. v. Papworth*] Handwritten notes made by an agent during an interview and used as the basis for a more detailed memorandum or report may be subject to inspection by a court and should be preserved and retained in the case file. Trial courts have substantial discretionary authority in interpreting the statute. Special agents, therefore, should confine memorandums to the facts developed in their interviews, and should avoid opinions, conclusions, and other extraneous matters.

(3) Text 737.62 contains a discussion of 18 USC 3500 and cases determining when defense inspection of memorandums of interview will be permitted in a criminal trial.

346.56 *(1-18-80)* 9781
Informal Notes or Diary Entries of Interview

Informal notes should contain sufficient details to permit the agent to refresh his memory as to what transpired at the interview. Any method of recording the entries is sufficient, if it shows the time, place, persons present, and what occurred. Details of interviews should not be entered in the diary, but rather a memorandum should be made and kept in the case file (see Exhibit 300-11). A note should be made in the diary of the time, place, and persons interviewed (see Exhibit 300-11).

346.6 *(6-2-83)* 9781
Processing Record of Interview

(1) *Review and corrections*—Every record of an interview should be carefully reviewed for any typographical errors, and for accuracy of context. If the statement is to be examined by the witness, he/she may be permitted to correct typographical errors or to make minor modifications of his/her testimony. The witness should never be permitted to alter the record, or to delete any of his/her testimony. The witness may, however, submit an affidavit or give testimony modifying his/her original statements.

(2) *Execution*—Every document made under oath should have a simple certificate evidencing the fact that it was properly executed before a duly authorized officer. The usual and proper form, referred to as the "jurat," is "Subscribed and sworn to before me at (*address*)," followed by the date, signature and title of the officer. If the jurat shows an affirmation, the word "affirmed" will be sufficient. The agent administers the oath by having the witness stand, raise his/her right hand, and make a declaration that the document is true and correct.

(3) *Persons entitled to copies*—Upon request, a copy of an affidavit or transcript of a question and answer statement will be furnished a witness promptly, except when it is determined by the District Director that release should be delayed until such time as it will not interfere with the development or successful prosecution of a case. (See Policy Statement P-9-31.)

9350 *(2-22-77)*
Interrogations and Conferences

9351 *(2-22-77)*
Distinction Between Interrogation and Conference

(1) An interrogation consists of an interview in which a person is questioned to obtain information. A conference consists of an interchange of views. Often a conference includes an interrogation to obtain further details of a person's views and contentions. An interrogation or conference during an investigation need not be formal.

(2) The principles set forth in IRM 9384 relating to constitutional rights shall be adhered to during the interrogation of or conference with a person who may be a possible defendant in a criminal trial.

9352 *(7-13-81)*
Rights of Witnesses

(1) A witness in a Criminal Investigation Division investigation should be accorded the right to be accompanied, represented, and advised by counsel. (See policy statement P-9-31 and 26 CFR 601.107(b)(1).) The witness should be informed of this right if he/she inquires regarding it. However, counsel should not be permitted to control or censor the replies of the witnesses nor may he/she attempt to interfere with the examination or impede or delay the progress of the interrogation.

(2) A potential conflict of interest situation may arise where there is dual representation, that is, where a summoned third-party witness is represented by an attorney, certified public accountant, or other person who also represents the taxpayer or another interested party. Procedures and guidelines for identifying and handling these situations are contained in text 343 of IRM 9781, Handbook for Special Agents.

(3) A witness may be permitted to have a person other than his/her counsel present to assist him/her when deemed advisable. For example, if the subject is to be questioned about technical accounting matters as to which he/she cannot give correct replies without the help of his/her accountant, the accountant may be admitted during that part of the examination. If the witness cannot speak or understand English, and no Government employee who can act as interpreter is available, the special agent may permit the witness to furnish an interpreter. That person should first be sworn to translate truly and accurately. In such cases the special agent should be guided by practical considerations and keep in mind how the Government's interests will best be served by establishing the true facts. Adequate precautions should be taken at all times that no violations of the law relating to disclosure of contents of income tax returns and other matters occur. The taxpayer's presence is considered implied consent for disclosure when a third party accompanies the taxpayer (see Policy Statement P-1-185).

9353 *(6-7-83)*
Procedure in Obtaining Statements

(1) Facts pertinent to an investigation developed during an interrogation or conference should be reduced to writing. This can be done in the following manner:

(a) the interrogator may prepare and sign a memorandum of information obtained;

(b) a formal affidavit may be prepared for the signature of the person making the statements, incorporating the pertinent facts; or

(c) the questions asked by the interrogator and the answers given under oath may be recorded verbatim.

(2) The officer who administers the oath should complete the jurat on the affidavit or transcribed questions-and-answer statement. Any other officer present during the interrogation or conference should also sign the memorandum, affidavit, or statement as a witness. Any apparent differences of recollection between the officers of the interrogation or conference as to what was said should be resolved as soon after the interrogation or conference as possible, before completion of the memorandum thereof.

(3) An interrogation or conference may be recorded only by a stenographer who is an employee of the IRS. This rule may be waived by the agent's immediate superior. At the request of the Service or witness, which includes a principal, the superior may authorize the use of a stenographer employed by the United States Attorney, a court reporter of the United States District Court, a reporter licensed or certified by any State as a court reporter or to take depositions, or an independent reporter known to the Service to be qualified to take depositions for use in a United States District Court. The use of this procedure may be permissible under IRC 6103(n) where the Service contracts with a non-Service reporter or stenographer; under IRC 6103(c), taxpayer waiver; or under IRC 6103(k)(6) where a disclosure is necessary for investigative purposes. When no stenographer is readily available, mechanical recording devices may be used to record statements by advising the witness, in advance, of the use of the device (implied consent). If the witness objects, the interrogator will refrain from mechanically recording the statement. If the witness elects to mechanically record the conversation, the Service will make its own recording.

(4) A witness or principal will be permitted to engage a qualified reporter as described in (3) above to be present at his/her expense to transcribe testimony, provided that the Service may secure a copy of the transcript at its expense or record the testimony using a mechanical recording device or its own stenographer or reporter. However, the Service retains the right to refuse to permit verbatim recording by a non-Service reporter or stenographer on the grounds that disclosure would "seriously impair Federal tax administration" (see text 212:(2) and 317:(7) of IRM 1272, Disclosure of Official Information Handbook, and Delegation Order No. 156 (as revised)).

(5) Upon request, a copy of an affidavit or transcript of a question and answer statement will be furnished a witness promptly, except when it is determined by the District Director that release should be delayed until such time as it will not interfere with the development or successful prosecution of a case. (See policy statement P-9-31 and 26 CFR 601.107(b)(1).)

(6) See IRM 9715 for guidelines on the preparation and filing of recordings and notes involving statements.

9354 *(2-22-77)*

Discussion with Principal During Investigation

(1) The investigation officers should attempt to hold discussions or interviews with the principal during the course of an investigation for the purpose of obtaining all available information and, at the same time, giving the principal every opportunity to explain his/her participation in the alleged criminal violation. At every such discussion or interview, it is desirable that there be present at least two investigating officers, or one officer and an IRS stenographer. A record or summary shall be made of such proceedings pursuant to the instructions in IRM 9353.

(2) Care must be taken to avoid making statements of any kind in discussion with a principal or his/her representatives which might be construed as a compromise of any criminal features of the case.

9355 *(7-13-81)*

Notification Letter to Principal in Prosecution Cases

(1) When the special agent has made a determination, concurred in by the Chief, Criminal Investigation Division, and the District Director, that the facts in the case warrant a prosecution recommendation against the taxpayer, a letter shall ordinarily be sent (via certified mail, return receipt requested) to the principal notifying him/her that prosecution is being recommended and that the case is being referred to District Counsel (include office address and telephone number.) A similar letter will also be prepared in those situations described in IRM 9356.1:(1) after the district Criminal Investigation conference is held and the Chief, Criminal Investigation Division, makes a determination to forward the case to District Counsel. (See Policy Statement P-9-72 and 26 CFR 601.107(c).)

(2) A copy of the letter shall be mailed to the principal's enrolled representative (agent or attorney) if a power of attorney or tax information authorization has been filed in the case.

(3) The above procedures do not apply to Grand Jury cases.

9356 *(5-19-78)*

Formal Conference with Principal Upon Completion of Investigation

9356.1 *(5-18-84)*

District Criminal Investigation Conference

(1) A district conference will not be conducted as a matter of course. However, a taxpayer who may be the subject of a criminal prosecution recommendation will be afforded a district Criminal Investigation conference when he/she requests one or where the Chief, Criminal Investigation Division, determines that such a conference will be in the best interest of the Government. (See policy statement P-9-32.)

(2) No district conference will be held if the taxpayer is the subject of a grand jury investigation in which special agents of the Criminal Investigation Division are assisting the Attorney for the Government.

(3) The Chief, Criminal Investigation Division, or his/her designee will offer the conference at the headquarters office of the District Director or at some other location convenient for both the principal, or his/her representative, and the Government.

(4) The conference will be held by the Chief, Criminal Investigation Division, or his/her designee. The Chief may make standing designations or make designations on a case-by-case basis. Where feasible, the Chief's designee should be the Assistant Chief or Staff Assistant, in districts which have such positions. However, the designee may be a group manager or an experienced special agent.

(5) Under no circumstances shall the designee be the special agent who investigated the case, although he/she and any cooperating IRS employee may attend the conference unless their presence is not deemed advisable by the Chief, Criminal Investigation Division, or the designee.

(6) The Chief, Criminal Investigation Division, shall not hold the conference if he/she has participated in the investigation to such an extent that he/she might appear to be a prejudiced party. Should this occur and there is no designee available (see (4) above), the Chief will inform the ARC (Criminal Investigation) of the circumstances and request the ARC to designate someone to hold the conference.

Exhibit 300-7

Form 2311
Handbook Reference: Text 346.52

Affidavit

United States of America Southern)
Judicial , District of Florida) ss

I, David J. Clark, state that:

I reside at 1742 Alpencress Drive, North Miami, Florida.

I am currently employed as a real estate salesman for the Cedar Realty Co., Inc., 1429 79th St. N.W., Miami, Florida. I have been employed in this capacity since 1963. In early March, 1974 I was introduced to Lawrence Elder of Tiffin, Ohio by a mutual acquaintance at a dinner meeting in Coral Gables, Florida. On March 17,

I have given Special Agent Joseph Smith the "settlement sheet" and the "offer to purchase" relative to the sale of the previously mentioned property and have received a receipt for them.

I have read the foregoing statement consisting of 2 pages, each of which I have signed. I fully understand this statement and it is true, accurate and complete to the best of my knowledge and belief. I made the corrections shown and placed my initials opposite each.

I made this statement freely and voluntarily without any threats or rewards, or promises of reward having been made to me in return for it.

/s/ David J. Clark
(Signature of affiant)

Subscribed and sworn to before me this 12
day of February, 19 77,
at 1429 79th St. N.W.
Miami, Florida

/s/ Joseph Smith
(Signature)

Special Agent
(Title)
Internal Revenue Service

(Signature of witness, if any)

Department of the Treasury - Internal Revenue Service — Form 2311 (Rev. 9-76)

NOTE: If needed, use bond or lined paper as continuation sheets. When practicable, have each paragraph in the statement contain information relating to one topic only. If applicable (see Handbook Subsection 242.13), use the following statement.

"I fully understand that I have the right under the United States Constitution to decline to make any statements, answer any questions, or present any data or evidence which may tend to incriminate me and I am aware that anything I say or any evidence I present may be used against me. I also understand that I have the right to counsel."

Exhibit 300-8

Suggested Format for Statement
Handbook Reference: text 346.53

SUGGESTED FORMAT FOR STATEMENT

In re: Name and address of subject

Time: Date and hour of interview

Place: Location of interview

On _____ 19—, I, Special Agent _____ questioned Mr. _____ about _____.

Mr. _____ stated _____ _____ _____ _____.

. . . . . .

Note: If feasible, the subject should be requested to examine and sign it. If he refuses, the following legend will be inserted at the end of the statement when applicable. "This statement was read by Mr. _____ (the subject), on _____ 19— who stated that it was true and correct, but refused to be placed under oath or to sign it.

_____ _____
Date and Time Special Agent
Internal Revenue Service

_____ _____
Date and Time Witness

_____ _____
Date and Time Witness

Exhibit 300-9

Suggested Format for Question and Answer Statement
Handbook Reference: text 346.541

SUGGESTED FORMAT FOR QUESTION AND ANSWER STATEMENT

Testimony of John J. Jones, 115 South Street, Chester, Pennsylvania 19013, given in the office of the Criminal Investigation Division, Internal Revenue Service Room _____, United States Courthouse, 401 N. Broad Street, Philadelphia, Pennsylvania, at 9:30 a.m., on Tuesday, September 7, 19 _____, about his Federal income tax.

Present: Mr. John J. Jones, Taxpayer
Adam Adams, Attorney
John Smith, Special Agent
Alexander White, Revenue Agent
Evelyn Green, Reporter

(Questions were asked by Special Agent Smith and answers were given by Mr. Jones unless otherwise specified).

(Mr. Jones, this interview is being recorded, as we agreed, by means of the tape recorder on your left).

1. Q. Mr. Jones, you were requested to appear at this office to answer questions concerning your Federal income tax for the years 19— to 19—, inclusive. First, I advise you that under the Fifth Amendment to the Constitution of the United States I cannot compel you to answer any questions or to submit any information if such answers or information might tend to incriminate you in any way. I also advise you that anything you say and any documents you submit may be used against you in any criminal proceeding which may be undertaken. Do you fully understand this? (If the taxpayer requests clarification, either as to his rights or the purpose of the investigation, the special agent will give such explanation as is necessary to clarify the matter. If the taxpayer appears without an attorney, the special agent will advise him that he may, if he wishes, seek the counsel of an attorney before responding to questions).

2. Q. Please stand and raise your hand. Do you, John J. Jones, solemnly swear that the answers you are about to give to the questions asked will be the truth, so help you God? (The special agent will stand while administering the oath).

270. Q. Mr. Jones, have I, or has any other Federal agent, threatened or intimidated you in any manner?
A. No.

271. Q. Have I, or any other Federal agent, offered you any rewards, or promises of reward or immunity, in return for this statement?
A. No.

272. Q. Have you given this statement freely and voluntarily?
A. Yes.

273. Q. Is there anything further you care to add for the record?
A. No.
(After this statement has been transcribed, you will be given an opportunity to read it, correct any typographical errors, and sign it.)

United States of America)
Eastern Judicial District of) SS
Pennsylvania)

I have carefully read the foregoing statement consisting of pages 1 to _____, inclusive, which is a correct transcript of my answers to the questions asked me on the _____ day of _____, 19—, at the offices of the Criminal Investigation Division, Internal Revenue Service, Philadelphia, Pennsylvania, relative to my Federal income tax. I hereby certify that the foregoing answers are true and correct, that I have made the corrections shown and have placed my initials opposite each correction, and that I have initialed each page of the statement.

Exhibit 300-9 Cont.

Suggested Format for Question and Answer Statement ◊

_____

Subscribed and sworn to before me at _____ m, this _____ day of _____ 19——, at _____

_____

_____

Special Agent

_____ _____, Reporter, do hereby certify that I took the foregoing statement of _____ _____ in shorthand, personally transcribed it from my shorthand pages, and initialed each page.

/s/

Exhibit 300-10

Example of Memorandum of Interview
Handbook Reference: text 346.55 ◊

EXAMPLE OF MEMORANDUM OF INTERVIEW

In re: Name and address of subject(s) being investigated

Date and time of interview: Tuesday, July 19 _____

_____ a.m. to _____ p.m.

Place: Location of interview

Present: _____ _____ *(Taxpayer, witness, etc.)*

_____ _____ Internal Revenue Agent

_____ _____ Special Agent

Interview conducted by Special Agent _____

Note: All pertinent information relating to the interview should be in the memorandum in some logical manner, either in order of topics discussed, importance, chronological, or any other appropriate order.

_____ _____
Date and Time Special Agent

_____ _____
Place Internal Revenue Agent

_____ _____
Date and Time

* When applicable

If pertinent the following may be included:

I (prepared) (dictated) this memorandum on _____, 19—, after refreshing my memory from notes made during and immediately after the interview with the taxpayer.

_____
Special Agent

I certify that this memorandum has recorded in it a summary of all pertinent matters discussed with the taxpayer on _____ 19—

_____
Internal Revenue Agent

Exhibit 300-11

Example of Informal Notes
Handbook Reference: text 346.56

◇

EXAMPLE OF INFORMAL NOTES

On Wednesday July-19-at 10:00 a.m., I questioned Tom Brown of 1124 Euclid Street N.W., Washington, D.C., 20017 in his office, 117 Elm Street, Washington, D.C., about his purchase of a 19— Station Wagon from Smith Motors Inc. He stated that he purchased the Station Wagon, bearing serial number 1173945, for $3,250.00 from Joseph Smith, President of Smith Motors, and that he gave Mr. Smith his personal check number 117, dated _____ 19—— for $3,250.00. He agreed to submit an affidavit relating to his purchase. Internal Revenue Agent King, of Baltimore, Maryland, witnessed the interview which was concluded at 10:47 a.m.

/S/ William Penn
Special Agent

9380 *(8-14-79)*
General Procedures

9381 *(4-6-84)*
Knowledge Required by Special Agents

(1) *Criminal and Tax Laws*—The investigation and processing of cases within Criminal Investigation jurisdiction requires a knowledge of the criminal and tax laws contained in the Internal Revenue Code, Titles 18 and 31 of the United States Code. A working knowledge of the fundamental rules of evidence and in particular those rules which are applicable to tax cases is also necessary.

(2) *Financial Channels*—Most of the criminal violations within Criminal Investigation jurisdiction have as their base a profit motive. Therefore, a large part of the work will be devoted to obtaining evidence with respect to financial transactions. A working knowledge of the channels through which such transactions occur and the methods of detecting and tracing them is essential.

(3) *Investigative Techniques*—Familiarity with the following investigative techniques used in Criminal Investigation is important:

(a) methods of securing and preserving evidence;

(b) methods of obtaining statements from witnesses;

(c) methods of conducting surveillance;

(d) methods of making handwriting, typing, and other similar comparisons by utilizing experts and crime laboratories;

(e) methods of employing mechanical aids, such as cameras, photostating equipment, and authorized recording and listening devices;

(f) methods of conducting searches, seizures, and arrests; and

(g) court procedures, such as indictments and trials.

9382 *(2-22-77)*
Conduct Standards for Special Agent During Investigations

9382.1 *(2-8-79)*
General

(1) *Impartial*—A special agent should be impartial in all investigations conducted. He/she must not be influenced by political, racial, or religious considerations. He/she should avoid a mental attitude of attempting to "get" persons who are under investigation. He/she must so conduct himself/herself as to make it apparent to all persons connected with the case that his/her investigation is completely impartial.

(2) *Thorough*—A special agent should be thorough in all investigations conducted. It is his/her duty to obtain all the pertinent facts, both favorable and adverse, regardless of the conclusions that may be later formed from consideration of them. He/she should exercise initiative and zeal, but should avoid the appearance, in either action or speech, of being overzealous.

(3) *Tactful*—A special agent should be tactful in all investigations conducted. He/she must avoid making any remarks or acts during or following the investigation which are likely to be misinterpreted.

(4) *Discreet*—A special agent should be discreet in all investigations conducted. He/she must not make statements or ask questions that will divulge information which would tend to jeopardize the successful conclusion of the investigation. He/she must not unnecessarily injure the reputation of the person being investigated.

(5) *Official Rules of Conduct*—The minimum standards of conduct for employees of IRS published in Chapter 735, Treasury Personnel Manual, and in IRM 0735.1, Handbook of Employee Responsibilities and Conduct, contain additional guidelines for the conduct of official Government business which must be scrupulously observed by special agents.

(6) *Report Urgent Developments*—Each special agent will immediately notify his/her group manager (or, when the group manager is not available, the next highest official available) of any unusual developments or situations that occur during the course of an investigation during regular or irregular duty hours, such as participation in any investigative activity with other enforcement agencies. (see 9451.2:(3)) Group managers should be notified in advance of taking any action since legal issues may be involved which management officials may wish to discuss with Counsel before any actions are taken.

9382.2 *(8-5-85)*
Precautions To Be Taken

(1) Alleged improper conduct or lack of propriety on the part of special agents has been

used as a part of the defense strategy in a number of criminal tax cases. In many instances the nature of the allegations makes it apparent that an effort is being made by defense counsel to divert attention from the principal issues involved in such cases by allegations of this type.

(2) In order that no situation may arise or course of conduct be followed which may furnish a factual basis for the use of such defense strategy, each agent must exercise particular care in every investigation. Examples of situations or conduct to be avoided are:

(a) situations which may result in the special agent becoming obligated in any way to the person under investigation;

(b) statements or questions which may be construed as offers of immunity or attempts to settle the civil liabilities in pending criminal cases;

(c) expressions of personal views as to the merits of the case;

(d) advising and counseling the person under investigation of possible defenses to a prosecution for the alleged crime;

(e) statements, remarks, or the commission of acts that are subject to misinterpretation to the disadvantage of the Government;

(f) irregular arrangements for the examination of a taxpayer's books and records; and

(g) leading the person under investigation to believe that prosecution is not contemplated.

(3) Text 228.3 of IRM 0735.1, Handbook of Employee Responsibilities and Conduct, contains guidelines regarding self-disqualification from assignments because of real or apparent conflicts of interest.

(4) Claims of misconduct and irregularities on the part of special agents, may, of course, be made in any case. In the majority of cases such allegations are without foundation. However, to make certain that any claim of misconduct is without foundation in fact, the special agent should exercise care and good judgment in all of his/her dealings with the person under investigation or with his/her representatives.

9382.3 *(4-6-84)*
Criticism of Judges and Other Officials by Special Agents

(1) Criminal Investigation technical personnel must refrain from public criticism of any department or agency of the Government, or its officers or employees. They must not communicate with, or make complaint to, any United States judge, or to him/her through others, concerning any sentence imposed by the court. Constructive criticism or suggestions may be made to supervisory offices for such attention as the matter deserves. Nor should they openly criticize State and local officials, and, if local public officials are accused by informers, care should be exercised in conducting inquiry in order to avoid damaging the reputations of such officials.

(2) The above-stated rule shall not be construed to prohibit supervisory officials from making appropriate representations through proper channels to the courts or other Government offices concerning matters of importance to them. They are obliged to use every proper effort to make their work of maximum effectiveness within the law. In connection with the need for a salutary sentencing program, the Chief, Criminal Investigation Division, or the ARC (Criminal Investigation) should seek the cooperation of the United States Attorney and his/her assistants when the problem is acute. In such situations, general information regarding the problem should be furnished them.

9383 *(7-3-84)*
Surveillance and Undercover Activities

9383.1 *(6-11-82)*
Surveillance

9383.11 *(4-6-85)*
General

(1) Surveillance is an investigative technique where an individual or group of individuals are physically observed by special agents in order to obtain information, leads and evidence that have tax significance and would not normally be available through other investigative techniques. Special agents conducting surveillance normally do not have to assume an identity other than their own; however, a pretext false identity may be assumed for investigations where direct contact with a subject under investigation is not the purpose of surveillance, such as attendance at public tax protester meetings and tax shelter seminars and protecting the integrity of a surveillance. Surveillance may be conducted under an assigned investigation, and when included within the authorized scope of an information gathering project or an information item. Only technical personnel as defined in IRM 9111:(4) will conduct surveillance.

IN THE SUPREME COURT OF THE STATE OF NEVADA

STATE BAR OF NEVADA,	)	No. 17794
Petitioner,	)	
vs.	)	
HARRY EUGENE CLAIBORNE,	)	
Respondent.	)	

SEP 16 1986

O R D E R

On July 22, 1986, the court issued an order determining that the State Bar of Nevada lacks jurisdiction to pursue bar disciplinary proceedings against the respondent, a federal judge, and that, therefore, this court should itself pursue a full inquiry into Judge Claiborne's conviction. Consequently, to aid its inquiry, this court permitted both the State Bar of Nevada and the respondent to augment the record in this matter with any pertinent data in their possession which might either support or refute respondent's contentions that proceedings against him in federal court have not been conducted fairly, in accord with due process, and in a manner entitling them to credit in disciplinary action by this court.

On the basis of evidence obtained to date as a result of this court's order of July 22, 1986, and in light of the several dissenting opinions of judges of the United States Court of Appeals for the Ninth Circuit, this court has determined that it cannot summarily dismiss respondent's contentions. Additionally, it appears that further supplementation of the record would be appropriate.

Respondent asserts that his judgment of conviction is the result of numerous investigative, prosecutorial and judicial improprieties. Although respondent has provided extensive documentation relevant to these contentions, it appears that additional portions of the record of the criminal proceedings may be essential to our complete understanding of

Claiborne Ex. 27

the issues pending before this court. Accordingly, respondent shall provide this court with copies of the following documents which we deem to be relevant to the inquiry at hand:

1. The transcripts of both trials;
2. All briefs filed by the United States and respondent in the United States Court of Appeals for the Ninth Circuit;
3. The United States' opposition to respondent's petition for a rehearing filed in the Ninth Circuit;
4. File-stamped copies of all pre- and post-trial motions to dismiss, motions for a judgment of acquittal or new trial, opposition thereto, and orders resolving those motions, pertinent to the second trial;
5. File-stamped copies of all motions for judicial recusal, opposition thereto, and any pleadings or other documents relevant to the issue of whether the federal district court judge conducted the trials in a biased or prejudicial manner;
6. Any other relevant documentation tendered or filed in the criminal proceedings addressing the issue of misconduct of government agents and prosecutorial abuse prior to and during trial; and
7. Transcripts of the hearings conducted on the motions described above.

Respondent shall transmit the above material as soon as possible but, in any event, within twenty (20) days from the date of this order, unless respondent's counsel advises us that counsel's duties before the United States Senate preclude supplementation of the record within this period of time. In that event, this court will consider granting an extension upon oral application of respondent's counsel.

It is so ORDERED.[1]

_____ C. J.

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[1]The supplemental material shall be indexed, tabbed, and bound. In light of the volume of the material requested, respondent may transmit one copy of the supplemental material.

cc: Michael E. Barr, Bar Counsel
Ann Bersi, Executive Director
Paul Nejmanowski, Chairman, Southern Nevada Disciplinary Committee
David Goldwater
John S. Drendel

Claiborne Ex. 28

LAS VEGAS SUN
Wed. April 9, 1980

SEP 2 6 1986

An Editorial

Special Grand Jury Tainted

Equal justice under law is the touchstone of America's greatness.

Upon this cherished concept of equal justice for all under a rule of law rests our entire civilization.

It follows, as night the day, that those who administer justice in this free land occupy a preferred place of honor and responsibility in our society.

We call such men judges. As the handmaidens of equal justice under law, judges are charged with holding inviolate the very foundation of this Republic.

It is for these reasons that the integrity of our judiciary must not be impugned or diminished.

To destroy public faith and confidence in the judiciary is to undermine our most precious heritage as a free people.

We must not and we will not permit the destruction of our judiciary.

See Story Below

Yet, progressively, we are witnessing what this newspaper now regards as an organized attack upon the federal judiciary in this city.

We first saw it as an attack by members of the so-called organized crime strike force upon the fairness and impartiality of Judge Roger Foley.

The name Foley has been equated with justice fairly administered by two generations of Foleys, father and son. And their name has been honored and respected over a span of years exceeding that of any living person in our community.

The attack upon Judge Foley was irritating, but totally ineffectual. The judge emerged from the assault with his integrity unimpaired and his unfailing fairness reaffirmed.

Now we witness a second attack upon our judiciary by the self-same strike force. This time the target is the Honorable Harry Claiborne.

The attackers now are utilizing the secrecy of a federal grand jury as their chosen forum for hopefully undermining the reputation and career of Judge Claiborne.

What rational motive can be given for a governmental agency which is also sworn to uphold the law and see justice done, to attempt to intimidate, diminish and compromise the federal court?

What justification can be offered for attempts to abase the office of judge or the law he represents?

Being mindful as the SUN is of the selective leaks of official information by the strike force to serve its purposes, we are now prepared to assert that the present secret attack through the grand jury upon Judge Claiborne is founded upon discredited and wholly unreliable information.

Specifically, the attack is founded on alleged facts which have been repudiated and disproved long ago. The same matters now being presented to the grand jury were hashed and re-hashed by local law enforcement agencies and were found baseless.

The matter was again probed by the federal law enforcement agencies when Claiborne was nominated to be a federal judge. The very fact that he was certified to the judiciary proves the total falsity of the rumors.

OV

Las Vegas Sun
Wed., April 9, 1980
(Cont.)

In this context, for these totally baseless rumors to again surface to become a matter before the grand jury, we must conclude that the attack is calculated and malicious.

Believing this to be the case, this newspaper cannot tolerate such a groundless assault upon a distinguished jurist.

The place of justice is a hallowed place. And, therefore, the bench ought to be preserved from intimidation or compromise. His independence and freedom from reprisal by sovereign, legislature, litigant or mob should be preserved.

It is our belief that the grand jury presently sitting has become tainted by ulterior designs and purposes of the strike force.

In order to preserve justice in our community and, moreover, to preserve our sacred heritage of good judges who do; indeed, administer equal justice under law, we must now call for the disbandment of the grand jury which has been profaned by the over-reaching, harassing and witness-intimidating tactics of this strike force in its design to destroy the federal judiciary here.

Hank Greenspun, Publisher

Claiborne Target Of LV Strike Force

By JEFFREY M. GERSIAN
SUN Staff Writer

A Las Vegas federal judge and a longtime private detective are targets of the Special Federal Grand Jury allegedly for conducting illegal wiretaps prior to the judge's days on the bench, the SUN learned Tuesday.

Evidence was presented Tuesday alleging U.S. District Judge Harry E. Claiborne hired private investigator Eddie LaRue to illegally wiretap the telephone of a woman believed to be close to the judge, grand jury sources said.

The wiretapping allegedly occurred in 1977 and 1978 prior to Claiborne's appointment to the federal bench, sources said.

A former longtime Las Vegas defense attorney, Claiborne, 61, was appointed to the federal bench in August 1978. He is expected to succeed U.S. District Judge Roger D. Foley as Nevada's chief federal judge April 30.

The grand jury investigation, spearheaded by the Las Vegas Strike Force and FBI, also may be focusing on LaRue's contacts with the Metro Police Intelligence Bureau and Central Telephone Co.

LaRue's highly placed informants allegedly have helped him acquire unlisted telephone numbers and confidential police information during much of his 18 years as a private detective, sources said.

The 39-year-old LaRue boasted about his contacts with police departments, power and telephone companies and insurance agencies in an extensive interview with the SUN last year.

In an investigation that appears to be rocking the private detective community, at least two witnesses, a former associate of LaRue's and a Centel employee were

(Please See LV, Page 4)

LV Private Detective Tied To Judge Probe

(Continued From Page 1)

subpoenaed for Tuesday morning's grand jury session. Others were expected to be called for the afternoon session.

One source said three private investigators and associates already have been subpoenaed by the the grand jury and others may be called.

The relationship between Claiborne and LaRue, who operates A.G.R. Detective Agency, 300 S. Fourth St., apparently dates back to the 1960s when LaRue handled criminal investigations for Claiborne during his days as a defense attorney.

LaRue, whose escapades have taken him across the country, is respected in private investigating circles for his expertise in electronic surveillance.

Sources said Metro Police also may have been conducting an investigation into LaRue's surveillance techniques. But there was no word on whether the investigation was separate or used as a springboard for the grand jury probe.

RJ
4/9
1980?

Judge steps down from case

U.S. District Judge Harry Claiborne disqualified himself Tuesday from deciding a case involving local gambler Fred Ferris' attempt to regain $178,000 seized by the FBI.

In removing himself from the case, Claiborne canceled a Tuesday hearing on the matter. The cancellation meant that reputed mobster Anthony Spilotro, subpoenaed and expected to make a rare court appearance, did not have to show up.

Ferris, 1612 S. 6th St., is trying to get possession of the money seized by FBI agents 22 months ago during the start of a massive investigation into Spilotro and others suspected of being involved in organized crime.

A federal Strike Force attorney from Los Angeles is representing the government in the Ferris suit.

Claiborne said he removed himself from the case because Ferris had once been a client of his.

Claiborne also said a recent occurrance in San Francisco involving another Strike Force attorney "had a lot to do" with his disqualification.

During Teamster official Rudy Tham's embezzlement trial there, Strike Force attorney John Emerson said an earlier case against Tham in Las Vegas had been dismissed by Claiborne because Tham did the judge a favor.

Claiborne said Tuesday he had spoken to the Strike Force attorney before the Tham case in Las Vegas and discussed "that I had had a phone call with Tham, but decided there was no need to remove myself from the case."

"Then the same lawyer in San Francisco bombs me because I ruled in favor of Tham."

The favor in question involved an effort by Tham to get a truck driving job for Claiborne's stepson.

Tham never did get the judge's son the job, and if he had, Claiborne said he wouldn't have handled the case involving the union official.

Tham and Hilton executive Henri Lewin were both found innocent by Claiborne of charges of illegally taking and offering complimentary services.

At the time, Claiborne said the Strike Force's case against the men was "sick."

Claiborne said his disqualification from the Ferris case doesn't mean he was disqualifying himself from any more Strike Force cases. The Strike Force attorney for the Ferris case is Charles Wehner of Los Angeles.

The Ferris case will be handled by U.S. District Judge Roger Foley and no new date has been set for another hearing to determine whether the money actually belonged to Ferris or whether he was holding it for Spilotro.

Spilotro was trying to get his subpoena to testify halted, but since the hearing was canceled, Spilotro's request became a moot point.

LV Sun Apr 10, 1980

metro

DATELINE: LAS VEGAS

PAUL PRICE

I'm getting out of town. No kidding, I'm gone.

You can't believe this town exists. The mirage will disappear when the sun comes up.

Either that or it will blow up. Internal combustion. The pressures mount and the place explodes.

Vegas isn't a geographical entity. It's a figment, one of Aesop's fables. If you believe in Las Vegas you have to believe there was a Camelot.

I now appreciate the reaction of those people you meet on summer vacation who says, "You live in Las Vegas? I didn't know anybody LIVED in Las Vegas."

They are right. Nobody lives here because there isn't any "here." We are merely forlorn munchkins who dream a fantasy life in a never-never land.

We can't be human persons because the things that happen don't happen to human persons.

Other persons in real cities and towns meet in the morning and say, "Beautiful day." We meet in Las Vegas and say, "Can you believe this?"

How can you believe the incredible? Only because the incredible is a way of life in Las Vegas, the Disneyland of the Desert, Magic Kingdom of Make Believe, Dream World of Delirium.

It's unreal. The lid's going to blow, but I'm gone.

You don't think this city is out of the world?

Start with a federal Strike Force attorney who has terrorized the community, been censured by U.S. District Court judges for questionable tactics and accused by other attorneys of manipulating grand juries and permitting use of perjured testimony.

This attorney tolerates in his sanctum a photo arcade that lampoons the judges and demeans the stature of the men and the court. A judge impounds the display and discipline threatens.

4

Las Vegas Sun, Memo
Paul Price
April 10, 1980
(Continued)

The Strike Force attorney retaliates by presenting alleged evidence before his captive grand jury that charges one judge conducted illegal wiretaps years before he was appointed to the bench.

Also, we have a United States attorney, a guy who would love to be governor but will have a better political shot at being garbage collector, and he doesn't do a damn thing.

And we have, supposedly and apparently in another limbo, an attorney general of the United States, who doesn't know or doesn't care that the little waifs of the West are being victimized.

Surely a place such as this cannot exist.

— — —

If we did exist, we would necessarily worry. If we were not imaginery people, we would show the marks of being battered, bruised, beaten and psychologically bulldozed and bullied.

This latest shocking escapade by the all-powerful, dictatorial tyrant of the federal Strike Force is an exercise in hysterical retaliation by an embattled agent of our own government.

His action in moving "old hat" and already discredited allegations before his personal political powergun, the federal grand jury, must be construed as a spite attack. It was a vindictive act by a desperate man.

Unfortunately, he has been getting away with such tactics for too long.

It is bad enough that the United States government has sent us a man who has become a figure of fears and retribution in the community. But surely even Washington can recognize that a representative of the attorney general's office has restraints as well as the generally accepted duties.

A Strike Force attorney's job may be to strike — and God knows they do and often leave us to wonder why — but are the targets to include federal judges because censure showered down from the bench?

— — —

The mystery man in this seeming fantasy is Mahlon Brown, the United States attorney for this area.

Brown's silence has been thunderous. It ill becomes a man who recently admitted on television that his ego probably will drive him to try for the governor's chair within a few years.

Governor of Nevada. If you can believe such an ambition.

That will be the day people ask: where was Mahlon Brown when the Strike Force ripped with abandon through Las Vegas and Nevada? Why did he not speak out when the people's rights were trampled by agents of the FBI, IRS and other G-Men? Who spoke for Nevada when the state needed a strong voice of protest?

The answer will come back. "Not Mahlon Brown."

Claiborne Charges Illegal Wiretaps, Arrests

Las Vegas SUN - Front Page
Thurs., April 10, 1980

Judge Says Strike Force Must Go

By JEFFREY M. GERMAN
SUN Staff Writer

Charging they were a "bunch of crooks," U.S. District Judge Harry E. Claiborne said Wednesday Las Vegas Strike Force attorneys should be thrown out of Nevada and their Special Federal Grand Jury disbanded.

"I think they have outlived their usefulness, and they should be removed from this community," Claiborne said. "The grand jury has become tainted and should be disbanded."

Claiborne said the strike force, which he believes is responsible for 25-30 illegal wiretaps, also conducts illegal arrests and other such far-reaching illegal activity.

"They're a bunch of crooks, and they know I know it," Claiborne angrily said. "I'm not going to let them ride roughshod over this community. I'm going to stop them."

(Continued From Page 1)

clippings mocking local attorneys, judges and alleged underworld figures posted at the strike force offices.

Portrayed as a clown in the strike force clippings, Foley also accused Anderson last year of leaking information to the news media from sealed affidavits and suggested strike force attorneys bent the law to their own advantage.

Thompson denied an attempt by Anderson in December to have Foley disqualified from a case, calling the prosecutor "schizophrenic."

"Such a schizophrenic attitude toward the sensitive problem of judicial disqualification is at least, unbecoming an attorney for the government, Thomson said in the decision.

In his chambers Wednesday, Claiborne said the activities of the Las Vegas Strike Force were worse than any other area across the country.

"They ruled one guy out of his home at 5 a.m. and kept him in the strike force offices for 10 hours without even asking him a question," he said.

Claiborne accused Anderson of deliberately initiating the grand jury investigation with the intent of forcing Claiborne to disqualify himself in other strike force cases.

"It's their way of getting the hell out of my court," he said. "I'm not going to disqualify myself from Anderson's cases because that would be unfair to the citizenship. By God, somebody has to be in a position to protect them."

The judge said the illegal wiretapping allegations were old and investigated without any evidence of wrongdoing by Metro Police and the FBI prior to his confirmation by the U.S. Senate in 1978.

"I'm concerned now of their intent upon destroying this town," the judge said. "I think they think everybody in this town is a crook. They have no respect for the law."

Claiborne continued:

"Geoff Anderson has no respect for decency, and he has no respect for people's civil liberties, and they don't care who they destroy.

"Judge Foley and I have to fight this battle ourselves," Claiborne added. "Judge Foley is the most honorable man I've met in my life, and he's not going to stand for it either."

The judge also lashed out at Civiletti for condoning such attacks upon the federal judiciary.

"Civiletti knows what's going on, and he sanctions it apparently with the understanding and belief a good end justifies any means."

Claiborne said he was advised that the Attorney General told the U.S. Attorney here to "keep his nose out of this case."

Justice department officials in Washington and local prosecutors, hiding under the cloak of legal ethics, also kept silent on Claiborne's accusations Wednesday.

"We have no comment at all," said Dean St. Denis, assistant director of the Justice Department's Office of Public Affairs.

Claiborne's remarks came following news of the special grand jury's investigation of alleged illegal wiretapping by the judge revealed Tuesday by the SUN.

In an interview, Claiborne said strike force chief Geoffrey A. Anderson, whose actions he believes are sanctioned by U.S. Attorney General Benjamin Civiletti, is attempting to force him off the bench because of his long-time ties to the community.

Grand Jurors began hearing evidence Tuesday into allegations Claiborne hired private detective Eddie Laftue to conduct illegal wiretaps in 1977 and 1978 prior to the judge's days on the bench.

Claiborne said he believed about eight different FBI agents have been following him the past several weeks as part of its probe.

The investigation has stunned the downtown Federal Building, sending rumblings to Civiletti in Washington D.C. and thrusting Nevada's federal bench into a collision course with the justice department.

"If I were the chief judge of this district," Claiborne told UPI, "I would issue an order to seize all the monitoring equipment they have in their department. I am sure it would shock the whole state."

Claiborne is expected to assume duties of Nevada's chief judge April 30 when U.S. District Judge Roger Foley steps down from the administrative post.

Strike force attorneys discussed possible retaliation by Claiborne most of the morning with U.S Attorney B. Mahlon Brown, who kept in telephone contact with the Justice Department in Washington.

Anderson said he would like to comment on Claiborne's remarks but that canons of the legal profession prevented him from doing so. "I'm not going to discuss allegations of a pending investigation," he said.

Tension was felt among courthouse secretaries and court clerks and even stretched into Claiborne's courtroom where the judge made reference to his problems with the strike force during a sentencing.

The judge's verbal blast was the latest in a series of unprecedented developments at the federal building in what has developed into a head-on clash between all three Nevada federal judges, including Bruce Thompson, of Reno, and the strike force.

Foley last week ordered a raid on the strike force offices where U.S. Marshals confiscated a dozen newspaper photos and

(Please See JUDGE, Page 1)

2312

The Valley Times

"Stand with anybody that stands right. Stand with him while he is right, and part with him when he goes wrong." — Abraham Lincoln

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Claiborne Hints Strike Force 'They're Out to Destroy Nevada'

By NED DAY
Times Associate Editor

Stung by reports of a federal probe into his activities, U.S. District Court Judge Harry Claiborne Wednesday ripped Federal Strike Force lawyers, saying, "Those bastards are out to destroy Nevada and I'm not going to let them do it."

"By God, they're not going to push the people of this state around," Claiborne said. "At least, not in my court they won't. And if they try, I'll knock them right on their ass."

Noting his use of graphic language, Claiborne added:

"I know I don't speak like your typical federal judge. But I was born and raised a fighter. I came off the street. I've been a cop. And I'm a lawyer. They can try, but they won't whip me. I've signed on for the duration."

Allegations that he contracted for an illegal wiretap in 1977 before being appointed to the bench are "completely untrue," Claiborne said.

"The Strike Force knew these allegations were untrue," he said; adding that the charges surfaced in a news story Wednesday as part of a "smear campaign" being directed by Asst. U.S. Atty. Geoff Anderson, who heads the Strike Force in Las Vegas.

"When this first came up years ago, I took a lie detector test and passed it with flying colors, and

Please turn to Page A-6

HARRY CLAIBORNE
'They won't whip me'

Claiborne Fires Back

(Continued from Page A-1)

the Strike Force knows it," he said. "They're bringing this up now to get me disqualified from their cases because they want judges here who don't know anything about Nevada."

Claiborne labeled Anderson as "a crook and a liar."

Anderson and other U.S. Attorney's Office officials declined to comment on the judge's remarks.

Claiborne's verbal barrage came in response to news reports that in 1977, he allegedly hired private detective Eddie Laroe to tap the telephone of a Las Vegas woman. The news stories said that this incident is under investigation by the Strike Force.

Claiborne said that Anderson is out to discredit both him and U.S. District Court Judge Roger Foley.

Foley last week ordered a raid on the Strike Force offices. Seized in the raid were a number of newspaper clippings and cartoons which cast Foley and Claiborne in an unfavorable light.

According to Claiborne, FBI agents "fully investigated" the wiretap allegations prior to his appointment as a federal judge in 1978. The judge said: "They obviously found that the allegations were untrue, otherwise I never would have been appointed."

When contacted, FBI spokesmen refused to confirm or deny Claiborne's version, saying: "At this time, we have no comment one way or the other."

Claiborne said that his dispute with the Strike Force would not color any future judicial decisions.

"I'll continue to rule in their favor when they're right," he said. "And when they're wrong, I'll continue to rule against them."

8

2313

R-5 April 10, 1980

Foley sets motion hearing

In an unusual and somewhat confusing move Wednesday, U.S. District Judge Roger Foley ordered a hearing to discuss a motion he has already granted.

Foley ordered attorneys Oscar Goodman and Steve Stein to appear at 2 p.m. April 21 for a hearing to obtain evidence about Goodman's motion to seize materials from the Las Vegas Strike Force.

Foley has already granted the motion, which culminated in a search and seizure last Friday of a handful of papers mocking local federal judges and various organized crime figures, among others.

The motion had been sealed at first and Strike Force head Geoffrey Anderson had no chance to respond to it.

But Wednesday, Foley ordered Anderson to file a written response with the court by April 18.

Sources say prosecutors in the U.S. Attorney's office, within which the Strike Force operates, are still discussing with Justice Department officials in Washington, D.C., whether to take some legal action on Foley's authorization of the search.

The prosecutors were also somewhat confused about what was going to happen at the after-the-fact hearing.

Foley granted the motion because of Goodman's allegations the mocking materials were visible to the public and would intimidate grand jury witnesses being interviewed in that room.

However, others have said the room is used only by FBI or IRS agents, and not for interviewing witnesses, so the question of just how public the materials were is unresolved.

rn Nevada's Only Home Owned Daily Newspaper

as Vegas SUN

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). 250 LAS VEGAS, NEVADA, FRIDAY, APRIL 11, 1980

Judge Foley Will Grill Federal Grand Jurors

(Continued From Page 1)

brought the matter to Foley's attention claiming the pictures intimidated potential grand jury witnesses.

Local prosecutors are upset over Foley's seizure order, which did not give Anderson a chance to respond, and are contemplating legal action.

Developments in the past week at the downtown Federal building have thrownNevada's federal judiciary and the U.S. Justice Department into a collision course.

Rumblings have reached U.S. Attorney General Benjamin Civiletti and FBI Director William Webster at Washington D.C.

News of the grand jury investigation of Claiborne first reported in the SUN prompted unusually harsh criticism of the strike forces by the judge, who accused it of conducting illegal wiretaps and arrests.

"If I were the chief judge of this district, I would issue an order to seize all the monitoring equipment they have in their department," he said. "I'm sure it would shock the whole state."

Claiborne, who believes he has been followed by about eight FBI agents the past several weeks, accused the strike force of trying to pry him away from the federal bench because he is "street-wise" to its tactics.

The former longtime defense attorney has vowed to conduct a personal crusade against the strike force on behalf of Las Vegas residents.

"They're a bunch of crooks, and they know I know it," Claiborne said. "I'm not going to let them ride roughshod over this community. I'm going to stop them."

Claiborne also said, "Anderson has no respect for decency and no respect for people's civil rights."

Anderson said he would like to comment on Claiborne's remarks but that the canons of the legal profession prevent him from doing so.

Three of Nevada's four federal judges have lashed out at Anderson in the past year.

Foley last year accused Anderson of leaking information to the news media from sealed affidavits and suggested strike force attorneys bent the law to their own advantage.

U.S. District Judge Bruce Thompson, of Reno, later thwarted Anderson's attempts to have Foley disqualified from a case because of those remarksand said the attorney was "schizophrenic."

The strike force began presenting evidence to the special grand jury Tuesday allegedly linking Claiborne and La Rue with illegal wiretapping attempts in 1977 and 1978 prior to the judge's appointment by President Carter to the bench.

Claiborne said the charges are old and were investigated three years ago without any evidence of wrongdoing. He said he took a lie-detector test in 1977 to absolve him of the allegations.

The special grand jury has been involved in a number of delicate strike force investigations the past year, including those of reputed mobster Anthony Spilotro and the Aladdin Hotel construction kickback conspiracy.

Foley forced the strike force to select a new special grand jury last August after its 18-month lifespan ran out. The strike force had been hoping to extend the old grand jury.

(Please See JUDGE, Page 4)

Final

Late Sports

Judge May Check for Strike Force Taint

Foley Will Grill Grand Jurors

By JEFFREY H. GERMAN
SUN Staff Writer

U.S. District Judge Roger D. Foley on Thursday ordered all 21 members of the Special Federal Grand Jury to appear in court possibly to determine whether their opinions have been tainted by Las Vegas Strike Force attorneys who mocked judges in office cartoons.

In a rare judicial order, Foley gave no reason for scheduling the grand jury appearance in his courtroom April 22, but it is believed related to the latest unprecedented clashes between Nevada's federal judges and the Las Vegas Strike Force.

It is likely the judge could poll the grand jurors to determine if they have been biased or prejudiced.

The grand jury has been hearing evidence into allegations U.S. District Judge Harry E. Claiborne hired a private detective to conduct illegal wiretaps prior to the judge's days on the bench.

Claiborne blasted strike force attorneys Wednesday as being "a bunch of crooks" who should be thrown out of Nevada. He also vowed to dismiss the special grand jury investigating him when he becomes chief judge.

Foley has asked to be relieved April 30 of the administrative post which supervises the grand jury.

At least one defense attorney previously has asked for such a polling. Others have contended strike force chief Geoffrey A. Anderson has deliberately used perjured testimony before the grand jury to indict their clients.

Foley last week instructed U.S. Marshal Richard Dunn to seize a dozen pictures posted at the strike force offices. Taken were newspaper photos and clippings mocking local attorneys, alleged underworld figures and both federal judges.

The longtime chief judge scheduled an April 21 evidentiary hearing on the seizure. Ordered to appear were Anderson and defense attorney Oscar Goodman, who

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'FBI not following Claiborne'

By Jane Ann Morrison
R-J Staff Writer

U.S. Attorney Mahlon Brown denied Thursday that U.S. District Judge Harry Claiborne is being followed by FBI agents.

Claiborne said Wednesday he has been followed by 10 FBI agents for the past several weeks as part of a Las Vegas Strike Force "vendetta" against him.

The judge said the Las Vegas Strike Force was conspiring to force him to resign because he claims they can't control him.

Claiborne spoke out after he learned he is the target of a special federal grand jury investigation involving an old wiretapping charge he vows he was cleared of before he was appointed a federal judge in 1978.

Claiborne also said he believes the Strike Force had conducted between 25-30 illegal wiretaps in Las Vegas.

"I've made my own personal inquiries and I find no basis for those allegations," Brown said.

"If the Strike Force or any other governmental agency in Nevada were using their powers in such as a way that was unethical or improper, then they would be subject to my own investigation, for I will not tolerate any governmental official to conduct an investigation for personal, vindictive or malicious reasons.

"The Strike Force's job is clear — to investigate possible criminal activity and if they find it, to prosecute it, nothing more and nothing less — and I am in control of that as far as the state of Nevada is concerned," he said.

Brown dubbed the allegations of the illegal Strike Force wiretaps "incorrect" and speculated that there could be confusion between wiretaps and pen registers.

Pen registers are placed on telephones to determine what numbers are being called, and do not need to be approved by a federal judge.

Claiborne also claimed he thought the Strike Force wanted to get rid of him because he was cracking down on their requests for wiretap orders. He said he has rejected some wiretap orders.

Brown, who has to approve all the wiretap requests from the Strike Force attorneys as well as his own prosecutors, said Claiborne "has never denied one of our wiretap applications."

The judge has never been presented with a pen register order, Brown said.

Brown also refuted Claiborne's charge that the Strike Force attorneys were "a bunch of crooks."

"I have complete faith in the integrity and honor of both Geoffrey Anderson and Stan Hunterton," he said.

Brown discounted Claiborne's allegation that the Strike Force held a grudge against him after he dismissed conspiracy charges against Culinary Union leader Ben Schmoutey.

"Sure all lawyers smart a little after losing a case, but then they get on with their business and move on to the next case," Brown said.

Brown said he could not comment on Claiborne's statement that one of his friends had been called in by the FBI immediately after talking to him.